



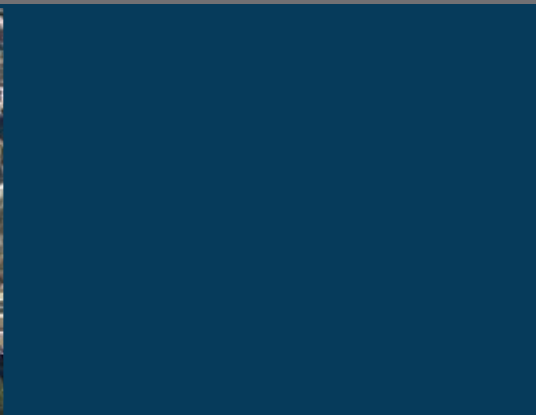
2015



OFFICE OF THE ASSESSOR  
**ANNUAL REPORT**



**JEFFREY PRANG**  
ASSESSOR



MARY C ABDELSHEHID JULIET ABDEL-SHEHID NELITA E ABLAZA MYRA A ABREGO JOSE M ABREU JR. MARIA P ACEVEDO NANCY ACEVEDO STEPHEN A ADAMUS SATENIK ADAMYAN RAYSHELL K ADKINS AIDA L ADLAWAN WEBSTER AGGREY AVO AGHAJANIAN AUGUSTINE A AGUILAR JORGE D AGUILAR SIMON AGUILAR JOSEFINA AGUILERA JERELYN C AGUILON JASMIK AKBARIAN JUANITA AKINS JUAN C ALARCON REBECCA G ALCABEDOS ANGEL H ALEJANDRE DANILO Y ALEJO TOM JEFF AMAAT ALIGAM ARSENIO B ALINDOGAN III CLINTON ALMENDRAS MARIA CHRISTINE D ALMOGUERA ARNOLD T ALTAMIRANO OLA N ALZAYAT MICHAEL AMADO CLARENCE M AMAMEDA ELISE B AMBROSINI CYNTHIA E AMEZCUA ALICE AMIRIAN ANOUSH AMIRJANIANI THEODOROS ANADOLIS ANGELA Y ANDERSON CHRISTEL L ANDERSON DONNA M ANDERSON PETER ANDERSSON JOSE B ANDRADE LISA K ANDRES ROBIN B APANAY GREGORY M APFEL GLORIA F AQUINO NOEL V AQUINO DONNA N Arakawa SERGEY ARAKCHYAN GUILLERMO V ARAUJO MA LOURDES C ARAULLO HERMINIO D ARBAS PHILIP N ARCHULETA CORAZON M ARCIAGA KENNETH R ARGUELLES FLOR ARGUETA BRIAN R ARIAS XIOMARA ARIAS RONALD A ARISON EVANGELINE S ARMOSILLA REYNALDO Q ARRIOLA KRISTINE ARSHARUNI TINA N ASANO JOHN P ASHJIAN STEVEN E ASSETLYNE MARIE S ATWATER YVONNE AUSTIN MARIE S AVAKIAN MELISSA AVELAR RENEE M AVELAR EDWARD AVILA ANNA K AWAD AWIAK H AZENAB GINA M AZIZEH LILIBETH C BABIERA MARY R BACCA ANTHONY S BACLIG VIGEN BADALYAN BRUCE A BAGANO JOVINA BAHIANSE JEANINE M BAILEY SUSAN W BAILEY STEEVE D BAKER WESLEY G BAKER CONRADO BALAGTAS JR DANTE C BALBOA JENNIFER A BALLIGER RIZALINA Y BALUYOT JENNY BANH HOMAYOUN BARAR ARTHUR J BARELA JR ANQUONETTE R BARLOW KANDYCE L BARNETT SUSAN H BARRY KIMBERLY S BARTHOLOMY ELIZABETH BASAL ADEL BASTA EMAN K BASTA ALAN BATO FRANCIS BATUNGBACAL TANYA M BAUDOIN FLORA D BAUTISTA JOSE BAUTISTA NORMA A BAYAN DAVID J BAYHA GEORGINA E BECERRA MARLA A BECKER ANGELA R BECKFORD CRISTINA T BENITEZ ANDREW P BERGMAN CENON L BERNABE REYNALDO B BERNABE RENEE L BERRY LISA E BETRICE SONIK BISLAMYAN WILLIAM C BLANKINSHIP MARK J BLOESER ERNESTO J BOBADILLA SANDRA L BODEAU DANIEL J BOELTER MARIAM E BOGHOS ELAINE BOLTON DAMIEN BONDS JAMES C BONOMO JR PALARB BOONMEE LAURA H BOOTH FERDINAND G BORJA JOSE R BORJON BULMARO BORRERO GEORGE P BOWERS LEAH E BOWLER KELLIE M BOWMAN MARY E BOWMAN BELLA BOYAJIAN CLIFFORD J BOYD DARIEN L BRANTLEY DAVID BREAUULT NOAH I BRICKEY DONNA BRINKLEY TARYN BROOKS JOYCELYN D BROUSSARD STEVEN M BROWN TRACY BROWN YOLANDA M BROWN LORENZO S BROWN JR. GARY P BRUMBURGH SHERLYN A BRYANT JENNIFER E BUDZAK VICENTE R BUENVIAJE ADELINA R BUJANDA NONNA N BULKIN SHERWEN R BUMPUS ARTHUR L BUTTS LATRINA J BYRON ELIZABETH H BYUN EDGARDO E CABALLES ELIZA N CABALLES LANIE D CABAMONGAN KATHRYN N CABOTE ERIC J CABRERA OSWALDO P CADIZ JR. 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CHIAROMONTE CALVIN C CHIEN JASON M CHIN STEVEN CHIN JOSEPHINE CHING RODERICK S CHING FREDERICK C CHISHOLM FLORA Y CHIU ANDY H CHO GARRETT D CHO JOSEPH CHOI RIPSIME CHOLAKYAN SUWANNA CHOTISORAYUTH ANGELA CHOW CHING-LIAN A CHU KEITH K CHU KEVIN W CHU MATTHEW W CHU TEDD M CHUBB LIAN K CING KHAI RICARDO C CIRIA JACLYN CISNEROS DEMETRA J COBB APRIL COLES THERESA COLLIER BRADLEY L COLLINS TRACEY R COLLINS BARBARA J COLLOR ADAM W COMBS JAMES F CONAWAY III BRIAN S CONSTABLE MARISOL CONTRERAS GENEVIEVE H CONWAY RANDY L COOK ROBERT E COONEY LIZZETT CORNEJO CATHERINE V CORNELIUS ANGELA E CORTES LISA M COSIO MERCEDES K COSTA KIERAN ALEXANDER COX ROBERT E CRAWFORD JR LULU M CRESCENCIA JOSEPH V CRISTIANO DAVID T CROCKETT ARMANDO CRUZ MANOLITO M CUA VENTURA E CUENCA PAUL CUNNANE MENA R DACAYO NGUYET DAM DAT A DANG KAMEEL W DANIAL ANNA DANIELYAN LARRY DAO ADAM M DASHO ANAHID DAVIDIAN ASHLEY C DAVIS RAMEISHA DESHAUN DAVIS THEODORA DAVIS NANNETTE M DAZA IRENEO S DE GUZMAN MARCUS DE LAAT RALYN DE LEON RAMON D DE LEON JR ABIGAIL A DE LOS SANTOS EL CID DE RAMUS MAMERTA DE SAGUN BRENT A DECKER THERESA M DEGRASSI CARIDAD F DEL CASTILLO DARLENE DEL PALACIO JOHNNY L DEL ROSARIO JOSE B DEL ROSARIO PELAGIO R DELA CRUZ NANCY E DELANGE PHYLLIS DELONE DUY P DEROZE KYLE DESHAY MANUEL DIAZ FRANK DIAZ JR HUNG T DIEP CHRISTINE T DO JOHN C DOMINGUEZ SAMUEL J DONG BRIAN W DONNELLY MICHAEL H DOOM DENNIS J DOREZA CHERYL DOTY OSTER E DRIVER III ANITA DRUMMOND-SEPOLN CONNIE S DU WENDY DUENAS SHARON DUFFIE YAN DUKHOVNY ILDEFONSO DULAY SUSAN M DUNN OCHOA FELYDOLORES C DUNTON VIVIAN DUONG JARROD C EASTWOOD ROSALINA EDMONDS MARIA L EJUPOVIC DERRICK ELLIOTT STELLA L ELLIS PAUL J ELY PETER EMRICH SHARON A ENIX TERRI A ERSKIN AMANDA Y ESCALANTE ANGELA ESKIDJIAN FELINA ESMAEILI-MASIHI EDILBERTO B ESMUNDO ZENAIDA E ESPANOLA EFRAIN K ESPARZA FRANCISCA C ESPINOZA FRED L ESTILLORE DENNY M ESTRADA ROMEO O ESTURAS YVONNIE D EVANS EZINNE J EZEAKUNNE FATEN M FALTAOUS TUKA FARZADNIA MARCHIZ B FELTON ISKOUTI FERAKHIAN DOUGLAS S FERGUSON KEEAN H FERGUSON CLINTON FERNANDES SUSAN D FERRO VALERIE D FITZGERALD MICHAEL F FLANCER ANGELIA M FLEMING REBECCA D FLORDELIZA ARTURO V FLORES JESUS FLORES SANDRA E FLORES NOEL D FOLEY KELVIN FONG DONNA N FRAJO-JUAREZ RENATO RAMON S FRANCISCO DONNA F FRAZIER KOLOTITA F FUE BECKY K FUJIMOTO DANNY FUNG MICHAEL H FUNG ANDREW G FURUTO THERESE K GABRA ADELAIDA GABRIELYAN ANGELA GADSDEN CHAD A GAGNA GABOR GALANTAI HAYDEE M GALICIA CASSANDRA R GALLARDO MANUEL N GALLEGOS SONIA M GALLEGOS VERONICA GALLEGOS KEVIN D GALLOWAY ROY GANUELAS DANIEL GAO ALEXANDER GARCIA CHRISTINA L GARCIA M LUPE GARCIA MILAN GARCIA SHERI GARCIA NARINE GAZARYAN CANDACE A GEE KURT D GENSICKE AZNIV GERAGOSSIAN IRA E GERMAN ELAINE JOY GERNADE DAVID GEVORKYAN SIAVASH GHARIB ALBRIK L GHARIBIAN KRISTAL S GHIL CHRISTOPHER S GIANNOTTI LISA R GIBBS PATRICK GIBSON DESMOND GIFFEN LINDA E GIFFEN DONALD GILMORE ARAX GIRAGOSIAN OCTAVIO GIRBAU WAFAA S GIRGIS ELSID T GLENN JOHN D GLOUD LUCIA Y GO ANGELITA H GOCHUICO STEVEN M GOFF DANA M GOLLEHER NORMA GOMEZ STEVEN J GOMEZ ANTIMO GONZALES ANDREW A GONZALEZ DIANA GONZALEZ ULISES GONZALEZ YESENIA GONZALEZ VICKI P GOODMAN MEAV H GOODRICH LUCY GORGI ALBERT J GORGONIO JR JOCELYN J GOROSPE HELEN GOZA BEBE GOZALI ANNE GRAAS KAREN GRAY LAURA S GRAY KELVIN J GREEN PETER GREEN TIFFANY GREEN TIMOTHY S GRIZZLE RAUL J GUEVARA JR ERMA J GUINTO SERGIO GUITRON LISA J GUNNER JOSE B GUTIERREZ LOU GUTIERREZ DIOSDADO A GUTIERREZ JR JANINE M GUTIERREZ ROJAS LIDIA M GUZMAN BETTY D HA EDWIN HADNOTT SHADIA HAKIM MARIA HAKOBYAN STEVEN HALE MINA L HAMILTON ANDREA HAMMONDS DALE E HAMMONDS JOHANNA Y HAN ERIKA HANDLEY FOUAD I HANNA GEORGE S HANNA NADIA HANNA DARLENE V HARDEN BARBAREE J HARDY OMAR HAROON HAROON DARLENE HARRIS GWENDOLYN M HARRIS OWEN B HARRIS PAMELA M HARRIS TRACY L HARRIS PHYLLIS R HART REX HARTLINE BENJAMIN HARVEY MARK I HASHIMA YAMEEN M HASHMI RIMA HASRATIAN FIELDS CAROLYN HAWKINS DANA HAWKINS ROLAND H HAWKINS II MICHAEL HAYES CHARLES H HAZEL NEHIA C HEARN MARIA B HEBERT JOHN HENDRICKS ANTONIO HERNANDEZ CARLOS A HERNANDEZ FRANCO M HERNANDEZ GRICEL G HERNANDEZ STEVEN M HERNANDEZ MATTHEW HERRERA KHALED A HERWEES AARON HICKS JOHN D HICKMAN JUAN M HIDALGO ROBERT M HILTON ALEJANDRA HINOJOSA EDUARDO P HIPOLITO EDWARD H HO LANDI HO STEFAN HOLTSMANN ALLISON D HOPSON JILL HORTON LOAN Q HOSKING DALE V HOUGH LORI L. S. HOUGH RICHARD J HOUSE DENISE M HOWELL YU-KUEI HSU ERICK S HUANG NANCY HUANG SHANG JUNG HUANG YUKUN HUANG SARAH M HUGHES LITO HUGO DAVE K HUI HIEN HUNG ALAN S. HUNTER KEVIN C HUNTER RONALD V HUNTER KRISTI HURD RENE M. HURST KIM-NGUYET T HUYNH CHAE J HWANG MONICA SHANEE HYDE FRANKIE C IBARRA TALAT G IBRAHIM GREGORIO S IGNACIO HAK J IM HELEN C IRIGROYEN JACQUELINE O IRVIN MANUSH ISAGULYAN MARIANNE ISRAEL BETTY M JACKSON EU-JENE JACKSON KIMBERLY K JACKSON STELLA JACKSON TAMALA JACKSON-WILSON JANAE P JACOBS ANN M JAEGER CAROLYN S JAMES RUBY H JAO ROSARIO JAUREGUI RAMON O JAVATE JULITA I JAVELLANA SERENA C JEN RUWEN JIANG ERNESTINA JIMENEZ MARIA B JIMENEZ CARLYLE JOHNSON DESIREE S JOHNSON MILAN A JOHNSON RICHARD H JOHNSON ZINA P JOHNSON PATRICIA JOHNSON-CONNER SUZANNE JOHNSTON ALLEN R JOLLEY GERALDINE JONES KERRIE A JONES MYESHA T JONES PAUL K JONES VIRGINIA JONES LATEIA JORDAN JASMIN A JOSEPH-TWEEDIE ALBERT JU ANDY C JUAREZ EMMA S JUAREZ CARMEN G JUDILLA HENRIYUNIARTI JULIANTO ARACELI G KAKOOZA JON T KAMAYATSU ROSINA L KAMEL DAVID KAO MICHAEL D KAPP HEANG KAR MUSHEGH KARAPETYAN NORVIK KARIMIAN JACQUELINE KASUMYAN WAJDI N KAWAR KAMESHA L KELLEY MICHAEL D KELLY PRICILLA C KELLY DOMINIQUE A KENDRICK DONNA KENDRYNA DESMOND R KESTER ZISHAN A KHAN ADIS KHATCHATOURIAN LEYLA KHAZAI THEODORE KHODAVERDIAN ANTHONY KIBODEAUX DARRELL KIBODEAUX BONNIE B KIM SAMUEL S KIM SONG H KIM RICKY A KING RYAN A KING YING H KING DIANNE H KINNEY NUNE KIRAKOSIAN ROYCE D KIRKLAND KATERYNA KISH GARY H KISHI MATTHEW B KLAPP ELENA M KLUNDER NANCY A KNESEL MORRIS KO RICHARD S KO KELLY M KOLDUS MARTA KOTCHARIAN JEFFREY D KRANTZ SANTOS KREIMANN KRENG KRICH KENNETH KROFFT DANNY H KU JAMES S KULBACKI KRISH INDRA KUMAR GORDON H KWAN DARREN KWOK KIM KWON TEDDY S KWONG BEVERLY A LA COUR MICHAEL F LACANILAO WARLITO M LACISTE CAREN U LACUESTA RIMIA F LACUESTA ROUMEL LAGSA JANE N LAKEY MARY LAM JOSEPH W LAMAESTRA BELINDA L LANDIG M.VIRGINIA LANDIG REBECCA L LANDIG KELLY S LANE SUSAN LANGS ROBERT T LARDGE CECILIA LARIOS



**Valuing People  
and Property**

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### *“A New Chapter”*



**A**s your new Los Angeles County Assessor, I am committed to making accountability and transparency our hallmark while improving the public's access to our services. My staff and I value the residents we serve and the property we assess by building the most professionally staffed, technologically advanced, and customer-friendly property assessment agency in the nation.

The Los Angeles County Office of the Assessor is the largest public agency of its kind in the country. Our Office of nearly 1,400 appraisers and support staff is responsible for valuing more than 2.6 million properties annually. My priority is to create a fair and accurate assessment roll that provides the assessed value of every property in the County of Los Angeles. This year, I am happy to share that the 2015 Assessment Roll reflected our fifth consecutive year of growth, a 6.13% increase from last year. With more than \$1.2 trillion of assessed value, the County of Los Angeles has the largest assessment roll in the state!

The Assessor plays an important foundational role in the County. Property assessments established by my Office are used to generate revenue for the County and municipal governments. These funds support local services used by millions of residents every year: law enforcement, firefighters, schools, hospitals, roads, libraries, parks, and much more.

Since taking office last December, I have taken several concrete steps to improve transparency and customer service. This began with the creation of our new website ([assessor.lacounty.gov](http://assessor.lacounty.gov)) within my first ninety days. The new website features upgraded navigation and search capabilities that have improved customer service and accessibility. The new site provides information on property values, tax exemptions, and up-to-date maps. You can even save time and money by completing exemption forms online.

My Office's primary initiative is the replacement of our outdated technology systems. Our new system will allow for greater accuracy, transparency, and efficiency for the next generation of Assessor staff and County residents. After we build, test, and eventually transition to the new system, we anticipate it will provide a foundation for other County departments and for assessors throughout California.

In our ongoing effort to improve transparency and reduce costs, my Office is a leading agency in the Countywide Open Data Initiative. We have published a vast amount of data with details of each of Los Angeles County's 2.6 million assessments online ([data.lacounty.gov](http://data.lacounty.gov)). We believe this is the largest open data release of property information in the nation. Public data should be free and easy to access and interpret – and now it is!

My Office is also focused on improving integration with other County departments, eliminating inefficiencies, identifying partnership solutions to larger and more universal issues, and creating a one-stop public service counter to help property owners resolve issues quickly and without being referred from one agency to another. We hope these new services, combined with enhanced professional development for our appraisers and staff, will improve the customer service experience.

I am proud of our staff who work hard to fulfill our responsibilities to the public, especially during this time of growth and renewal for our Office; however, we cannot do it alone.



(Continued)

A special thank you to the Los Angeles County Board of Supervisors, Executive Office of the Board of Supervisors, Chief Executive Office, Treasurer and Tax Collector, Auditor-Controller, and Registrar-Recorder for their continued support, assistance, and partnership in making the County of Los Angeles a great place to live, work, and visit.

Most importantly, on behalf of the men and women of the Assessor's Office, thank you to the residents of the County of Los Angeles for the opportunity to be of service. Please do not hesitate to contact us – we are here to help!

Sincerely,

  
JEFFREY PRANG  
Assessor



## Our Mission

We value people and property by creating an accurate and timely assessment roll while delivering exceptional and professional public service with integrity.

## Our Vision

To be the premier property assessment agency in the nation.

## Our Motto

*“Valuing People and Property”*

## Our Values

We **ASPIRE** to be the premier property assessment agency in the nation.

**Accountability:** We value the importance of being accountable for what we do.

**Service Excellence:** We value the public we serve. We will respect the public by responding to their needs to resolve their issues.

**Professionalism:** Our people are our most important assets.

**Integrity:** We value the public's trust and, thus, ensure integrity in all that we do. We will do what's right, legally and morally. We will do and say nothing that deceives others to earn their trust in us.

**Respect:** Mutual Respect and Civility. We respect our customers' needs by providing quality public service. In return, we expect to be treated with similar civility.

**Equity:** Objectivity. It is the Office of the Assessor's legal and ethical duty to deliver an impartial assessment roll in accordance with the law.

## HOW THE PROPERTY TAX SYSTEM WORKS

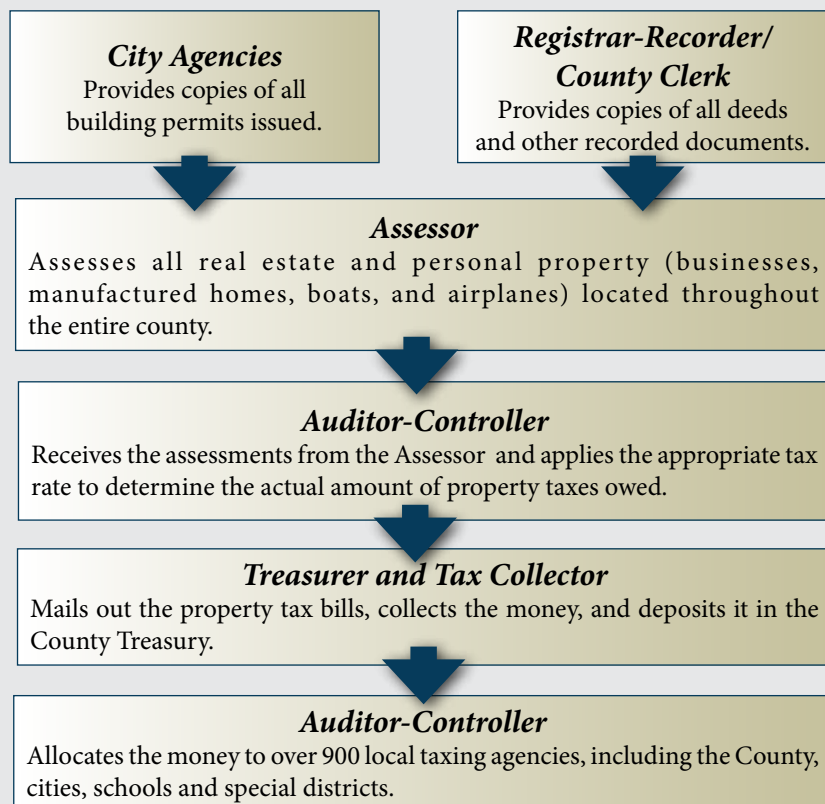
Before 1912, the state received up to 70 percent of its revenue from property taxes. However, the state no longer relies on property taxes as its primary source of funds. Today, California's counties, cities, schools, and special districts depend on property taxes as a primary source of revenue to fund essential local public services.

The Assessor annually assesses all taxable property in the County, except for state-assessed property, to the person, business, or legal entity owning, claiming, possessing, or controlling the property on January 1. The duties of the Assessor are to discover all assessable property, to inventory and list all taxable property, to value the property, and to include the property on the local assessment roll.

The Assessor's primary responsibility is to annually determine the proper value for each property so the owner may be assured they are paying the correct amount of property taxes. Property value is determined by the Assessor and applicable state and local laws. Although this value is then used to calculate property taxes, the Assessor does not set property tax rates, bill property owners, or receive property tax payments.

When completed, the assessed value determined and enrolled by the Assessor is sent to the Los Angeles County Auditor-Controller who multiplies the assessed value by the appropriate tax rate to form the basis of the current year's tax bill. Next, the Los Angeles County Treasurer and Tax Collector bills the property owner and collects the revenue. Finally, the Auditor-Controller allocates the revenue to the appropriate jurisdictions, including the County, cities, and school districts. The revenue is used to pay for schools, hospitals, roads, and many other projects in the public interest.\*

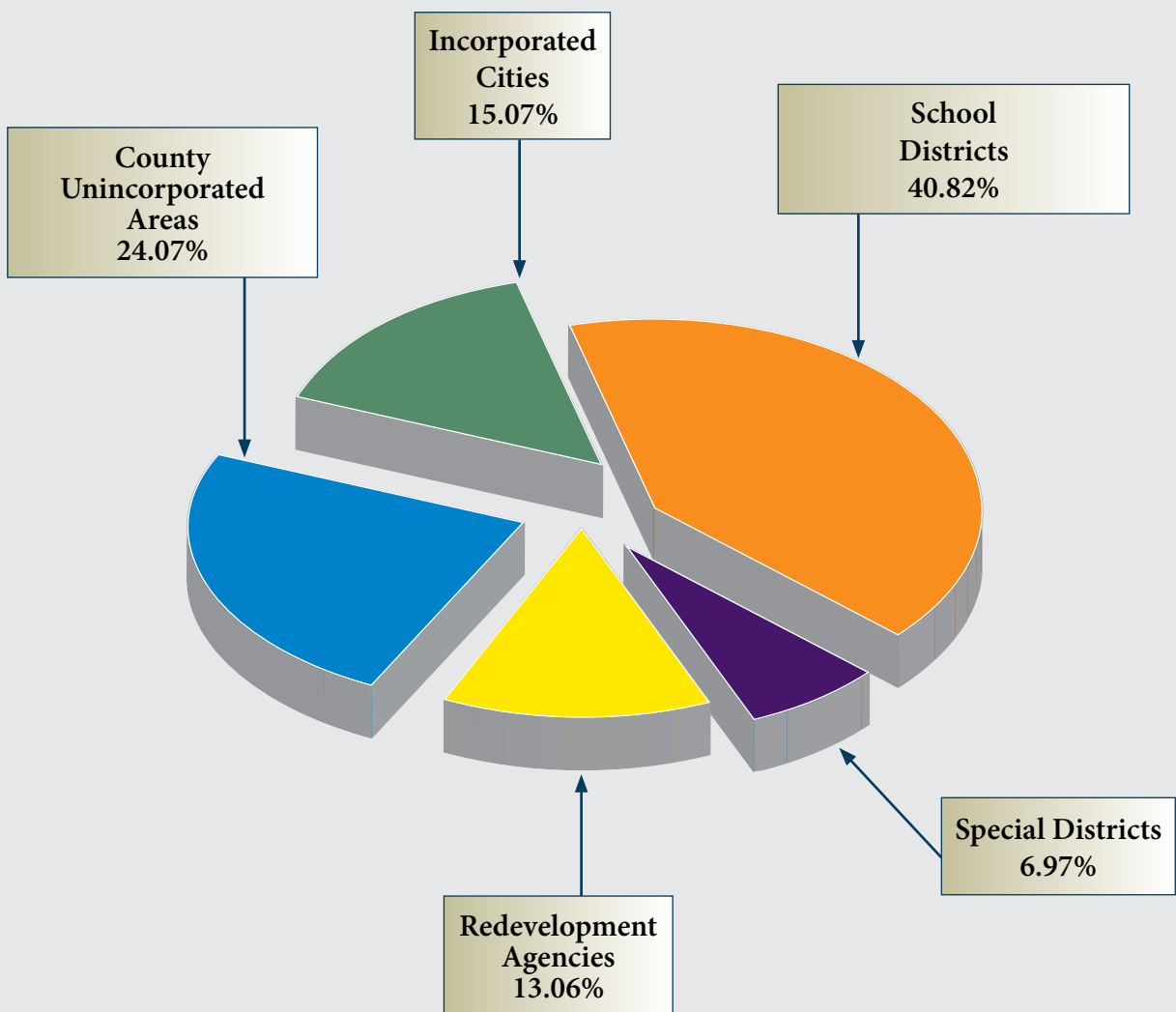
\*Source: State of California Board of Equalization



## Where do your property tax dollars go?

The largest component of most property owners' annual property tax bill is the 1% rate—often called the 1% general tax levy or countywide rate. The California Constitution limits this rate to 1% of the assessed value. The taxes due from the 1% rate and voter-approved debt rates are based on a property's assessed value. The Office of the Assessor determines the value of all assessable property in Los Angeles County.

Property taxes are collected at the county level and distributed to local governments - cities, counties, schools, special districts, and until recently, redevelopment agencies. Property tax revenue generated within a county does not leave that county. Additionally, county property taxes allocated to schools generally offset state General Fund spending for K-14 programs.

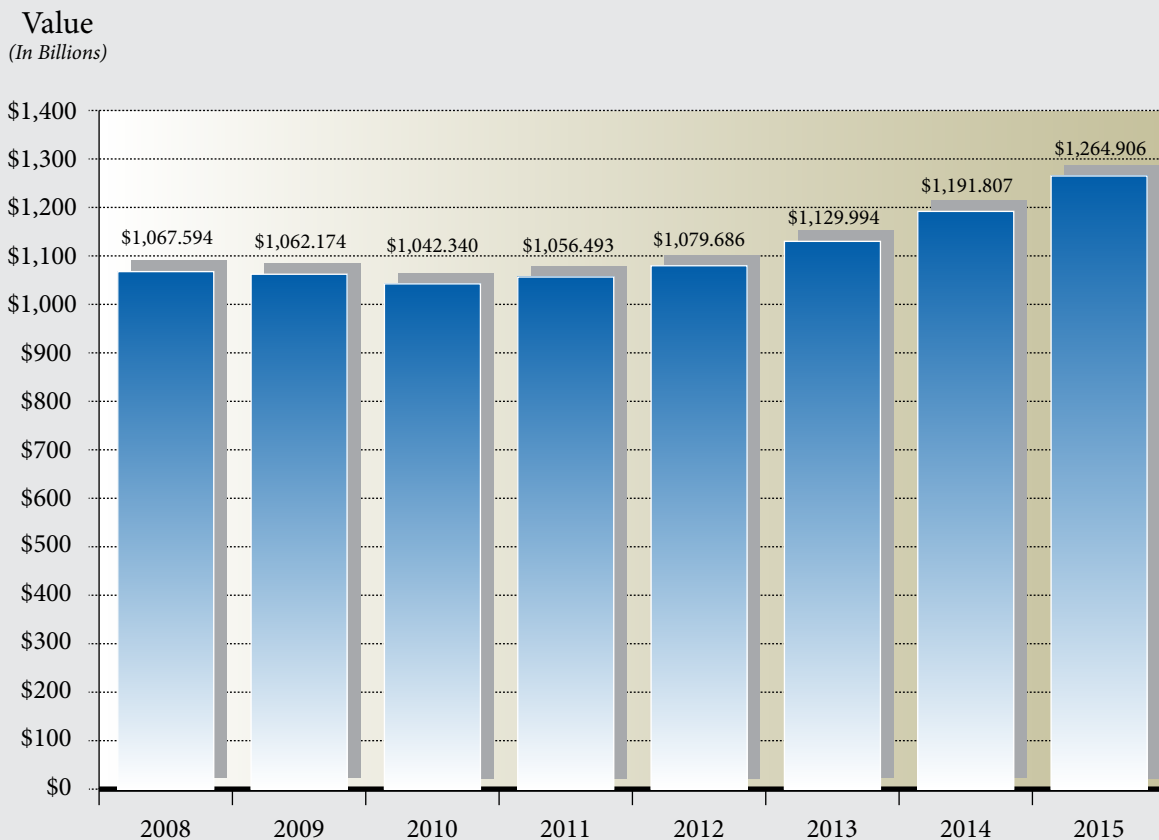


*\*Percentages rounded*

## NET TOTAL LOCAL ROLL 2008-2015\*

The assessment roll reflects the value of all taxable property in Los Angeles County as of January 1 of each year in accordance with the California Constitution. The 2015 Assessment Roll reflects a 6.13% increase in value resulting in the fifth consecutive year of growth.

From 2007 through 2010, the economic recession and the corresponding real estate market decline resulted in decreased assessment roll values. However, the 2011, 2012, 2013, and 2014 assessment rolls reflected gradual increases of 1.36%, 2.20%, 4.66%, and 5.47% respectively. With a net total value of \$1.264 trillion, the 2015 Assessment Roll is the largest in the history of Los Angeles County. The 2015 Assessment Roll reflects a net increase of \$73.1 billion from the 2014 Assessment Roll.



\*Valuations on which revenue is collected by Los Angeles County



## 2015 ASSESSED VALUATION - LOS ANGELES COUNTY

Valuations <sup>(1)</sup>	2014	2015	Amount of Change	Percent Change
Land	\$ 632,157,301,551	\$ 673,687,269,620		
Buildings and Structures	\$ 543,600,356,358	\$ 573,809,251,254		
Business Personal Property <sup>(2)</sup>	\$ 70,960,360,702	\$ 73,170,276,149		
<b>Gross Total</b>	<b>\$ 1,246,718,018,611</b>	<b>\$ 1,320,666,797,023</b>	<b>\$ 73,948,778,412</b>	<b>5.93%</b>
<b>Less Exemptions</b>				
Church, Welfare, etc. <sup>(3)</sup>	\$ 47,170,750,929	\$ 48,134,471,605		
<b>Revenue-Producing Valuations</b>	<b>\$ 1,199,547,267,682</b>	<b>\$ 1,272,532,325,418</b>	<b>\$ 72,985,057,736</b>	<b>6.08%</b>
Homeowners' Exemptions <sup>(4)</sup>	\$ 7,740,295,064	\$ 7,625,860,872		
<b>Net Total Revenue-Producing Valuations<sup>(5)</sup></b>	<b>\$ 1,191,806,972,618</b>	<b>\$ 1,264,906,464,546</b>	<b>\$ 73,099,491,928</b>	<b>6.13%</b>

### 2015 Allocation of Total Parcels

Single-Family Residential Parcels	Residential Income Parcels	Commercial-Industrial Parcels	Total Parcels
1,865,934	247,708	248,655	2,362,297
Business Assessments: Personal Property and Fixtures			273,908
<b>Total</b>			<b>2,636,205</b>

(1) Assessed values do not include Board of Equalization valued properties

(2) Business Personal Property includes, but is not limited to, machinery, computers, equipment (e.g. photocopiers, telephones), furniture, and other supplies.

(3) Exemptions not reimbursed to local governments by the State of California

(4) Exemptions reimbursed to local governments by the State of California

(5) Valuations on which revenue is collected by Los Angeles County

## FOUR-YEAR COMPARISON OF FACTORS CAUSING VALUATION CHANGE

In the last four years, the County of Los Angeles has seen steadily increasing growth in property values. The sale of properties, more properties recovering from the economic decline, and inflation have contributed greatly to the increase in value.

Current Roll Value Change	2012	2013	2014	2015
Local Roll Value Before Exemptions	\$ 1,130,560,769,770	\$ 1,183,097,938,440	\$ 1,246,718,018,611	\$ 1,320,666,797,023
Less All Exemptions	50,875,259,694	53,103,767,861	54,911,045,993	55,760,332,477
<b>Net Local Roll Value</b>	<b>\$1,079,685,510,076</b>	<b>\$1,129,994,170,579</b>	<b>\$1,191,806,972,618</b>	<b>\$1,264,906,464,546</b>
<b>Factors Causing Valuation Change</b>				
Properties Sold/Transferred	\$ 12,808,399,107	\$ 20,284,248,823	\$ 30,699,241,687	\$ 38,504,968,427
Decline-in-Value and Other Adjustments	-10,460,233,382	10,377,649,378	21,835,670,940	9,305,272,357
Inflation Adjustment/Proposition 13	15,105,001,081	17,233,728,179	4,536,243,003	20,738,516,089
New Construction	4,953,020,379	2,950,339,942	4,492,367,834	4,870,252,490
Business Personal Property and Fixtures	195,776,744	92,006,982	1,052,438,931	2,211,067,970
Special Property Use Types	2,216,561,171	1,599,195,366	1,004,117,776	-1,681,298,921
<b>Subtotal</b>	<b>24,818,525,100</b>	<b>52,537,168,670</b>	<b>63,620,080,171</b>	<b>73,948,778,412</b>
Changes to Prior Years	-3,715,024,998	1,980,521,210	6,288,817,116	7,117,482,003
<b>Total Value Change</b>	<b>\$ 21,103,500,102</b>	<b>\$ 54,517,689,880</b>	<b>\$ 69,908,897,287</b>	<b>\$ 81,066,260,415</b>

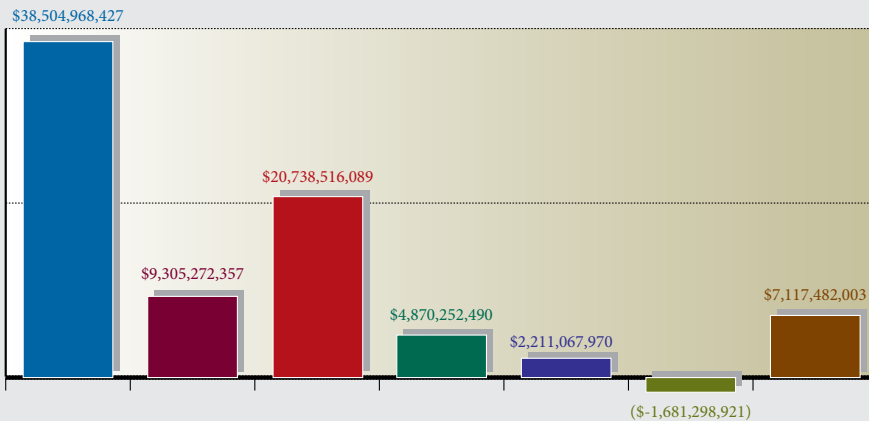


Santa Clarita Valley

## FACTORS CAUSING 2015 VALUATION CHANGE

2015 saw more than \$73 billion of growth in property values from 2014. Much of this growth was due to the sale or transfer of properties. The restoration of market values from pre-recession lows also had a significant impact on the overall increase.

Current Roll Value Change	2014	2015	\$ Change	% Change
Local Roll Value Before Exemptions	\$ 1,246,718,018,611	\$ 1,320,666,797,023	\$ 73,948,778,412	5.93 %
Less All Exemptions	54,911,045,993	55,760,332,477		
<b>Net Local Roll Value<sup>(1)</sup></b>	<b>\$1,191,806,972,618</b>	<b>\$1,264,906,464,546</b>	<b>\$ 73,099,491,928</b>	<b>6.13 %</b>
<b>Factors Causing 2015 Valuation Change</b>				
Properties Sold/Transferred			\$ 38,504,968,427	
Decline-in-Value and Other Adjustments			9,305,272,357	
Inflation Adjustment/Proposition 13			20,738,516,089	
New Construction			4,870,252,490	
Business Personal Property and Fixtures			2,211,067,970	
Special Property Use Types <sup>(2)</sup>			-1,681,298,921	
<b>Total Change to the 2015 Local Roll</b>			<b>\$ 73,948,778,412</b>	
Changes to Prior Years through 2014			7,117,482,003	
<b>Total Value Change during the 2015 Assessment Year</b>			<b>\$ 81,066,260,415</b>	



*Properties Sold/Transferred*  
*Decline-in-Value and Other Adjustments*  
*Inflation Adjustment/Proposition 13*  
*New Construction*  
*Business Personal Property and Fixtures*  
*Special Property Use Types<sup>(2)</sup>*  
*Changes to Prior Years through 2014*

Total assessed value of property in Los Angeles County reached \$1.321 trillion before exemptions, an increase of \$73.9 billion from the previous year. Major contributing factors included:

- Properties Sold/Transferred
- Inflation Adjustment/Proposition 13
- Decline-in-Value and Other Adjustments
- New Construction

(1) Does not include public utility assessments which are determined by the Board of Equalization.

(2) Special Property Use Types comprises properties of various use including possessory interest, oil, water rights, and miscellaneous valuations.

## DISTRIBUTION OF VALUE BY PROPERTY TYPE <sup>(1)</sup>

(Values in Billions)

Year	Total Roll Value	Single-Family Residential		Residential Income		Commercial-Industrial	
		Total Roll	Percent of Value	Total Roll	Percent of Value	Total Roll	Percent of Value
1975	\$ 83.2	\$ 33.2	39.9%	\$ 11.2	13.5%	\$ 38.8	46.6%
1980 <sup>(2)</sup>	\$ 150.0	\$ 71.2	47.5%	\$ 22.8	15.2%	\$ 56.0	37.3%
1985	\$ 245.2	\$ 115.7	47.2%	\$ 32.7	13.3%	\$ 96.8	39.5%
1990	\$ 412.8	\$ 200.3	48.5%	\$ 57.5	13.9%	\$ 155.0	37.6%
1995	\$ 486.8	\$ 251.1	51.6%	\$ 64.4	13.2%	\$ 171.3	35.2%
2000	\$ 569.6	\$ 306.6	53.8%	\$ 70.5	12.4%	\$ 192.5	33.8%
2005	\$ 823.7	\$ 469.8	57.0%	\$ 106.5	12.9%	\$ 247.4	30.1%
2010	\$ 1,042.3	\$ 583.3	56.0%	\$ 137.9	13.2%	\$ 321.1	30.8%
2015	\$ 1,264.9	\$ 727.8	57.6%	\$ 166.2	13.1%	\$ 370.9	29.3%



Los Angeles World Airports



Los Angeles



Catalina Island



Glendale

(1) All values are exclusive of exemptions (real estate and homeowners' exemptions) and public utilities.

(2) Business inventory became 100% exempt.

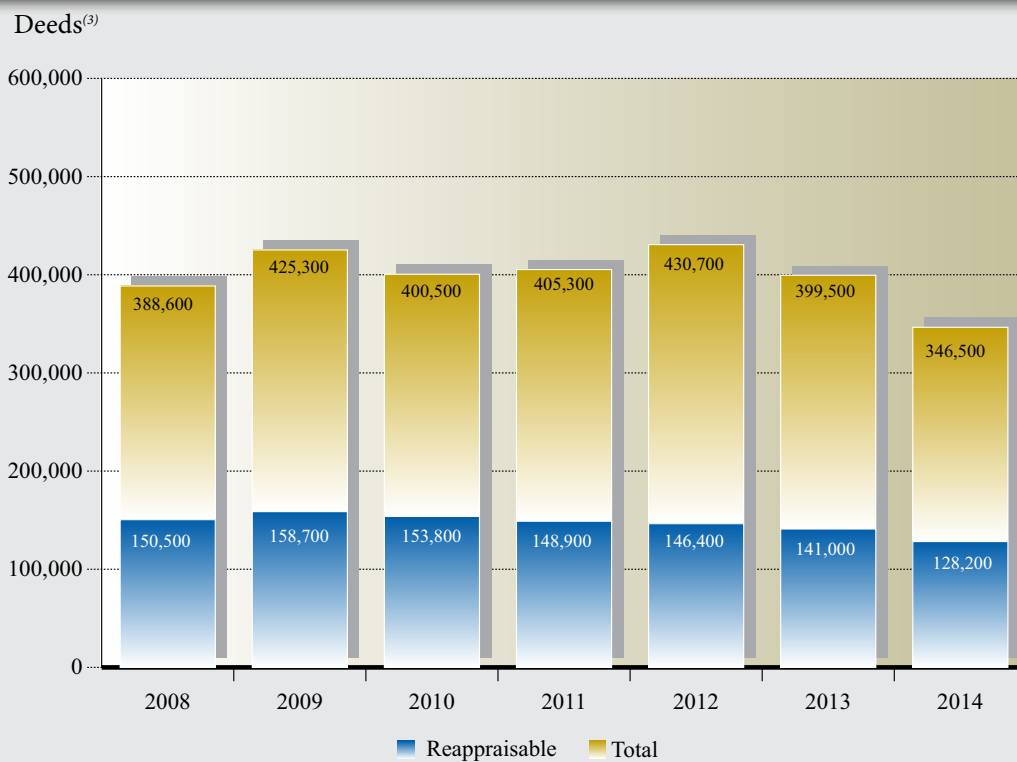
## MEDIAN SINGLE-FAMILY RESIDENTIAL ASSESSED VALUE <sup>(1)</sup>



(1) Properties that have transferred ownership.

(2) Values represent calendar year activity (January 1 through December 31).

## TOTAL NUMBER OF RECORDED DEEDS



(3) Number of deeds represents calendar year activity (January 1 through December 31).



## PROPOSITION 13 / 1975 BASE YEAR PARCELS<sup>(1)</sup>

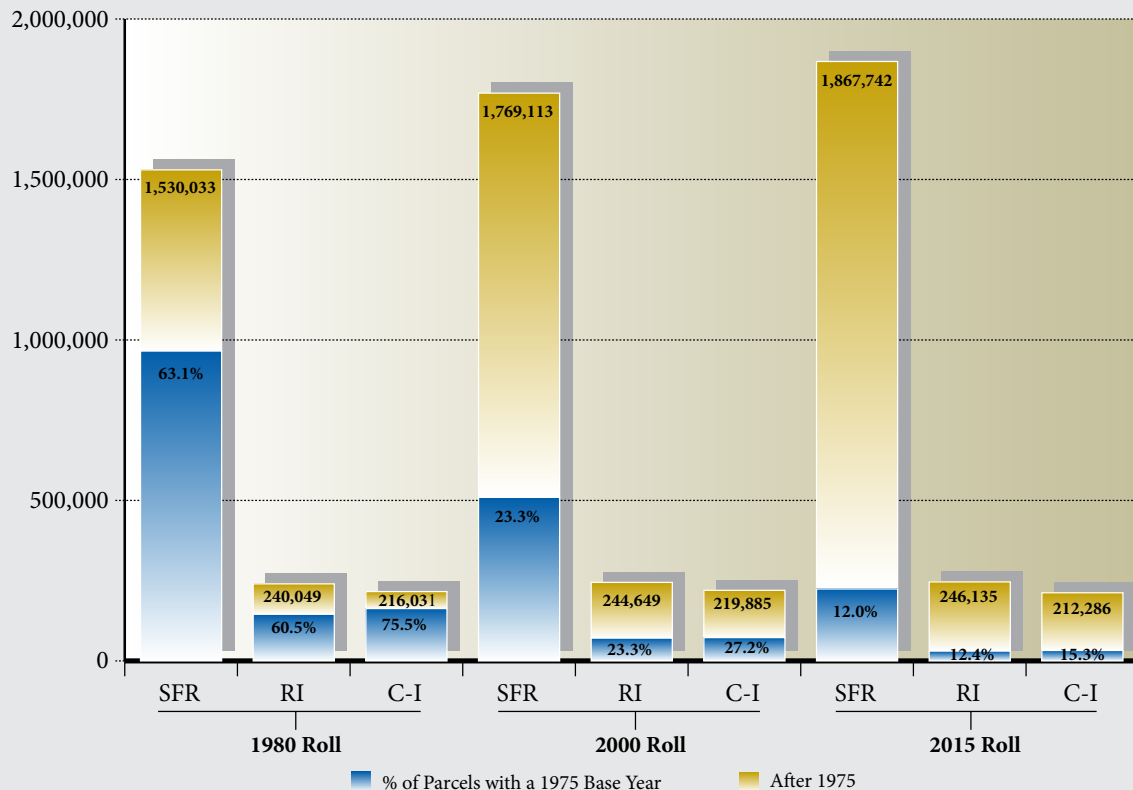
In June 1978, California voters approved Proposition 13, a property tax limitation initiative. Proposition 13 rolled back most local real property (real estate) assessments to 1975 market value levels. Proposition 13 also limited the property tax rate to 1% plus the rate necessary to fund local voter-approved bonded indebtedness; the initiative also capped future property tax increases.

Under Proposition 13, similar properties may have substantially different assessed values based solely on the dates the properties were purchased. Disparities result wherever significant appreciation in property values has occurred over time. Longtime property owners, whose assessed values are generally not increased more than 2% per year, tend to have a markedly lower tax liability than more recent purchasers whose assessed values tend to approximate current market levels.

Source: California State Board of Equalization

Single-Family Residential (SFR), Residential Income (RI), Commercial-Industrial (C-I)

Total Number of Taxable Parcels<sup>(2)</sup>



(1) Number of taxable parcels by calendar year activity.

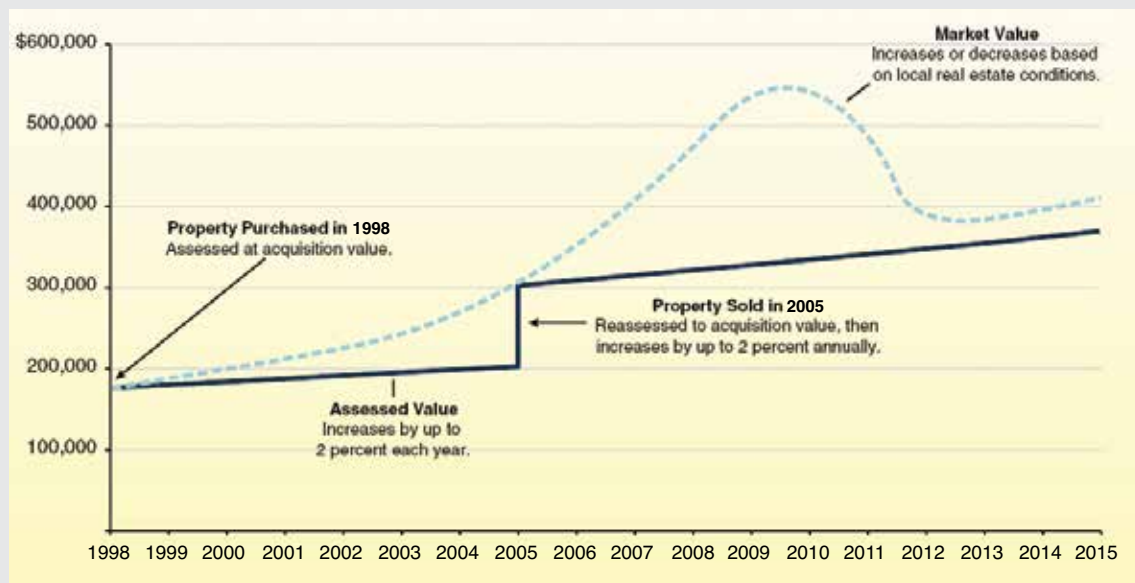
(2) Does not include possessory interest assessments.

## MARKET VS ASSESSED VALUES

The process that county assessors use to determine the value of real property was established by Proposition 13. When real property is purchased, the county assessor determines its assessed value that is typically equal to its purchase price or “acquisition value.” Each year thereafter, under Proposition 13, the property’s assessed value increases either by 2% or the rate of inflation, whichever is lower. This process continues annually until the property is sold. In other words, a property’s assessed value resets to market value (what a willing buyer would pay for it) when it is sold. In most years, under this assessment practice, a property’s market value is greater than its assessed value. This occurs because assessed values may only increase by a maximum of 2% per year, while market values tend to increase more rapidly. Therefore, as long as a property does not change ownership, the assessed value and property taxes are predictable from one year to the next.

*Source: California Legislative Analyst’s Office*

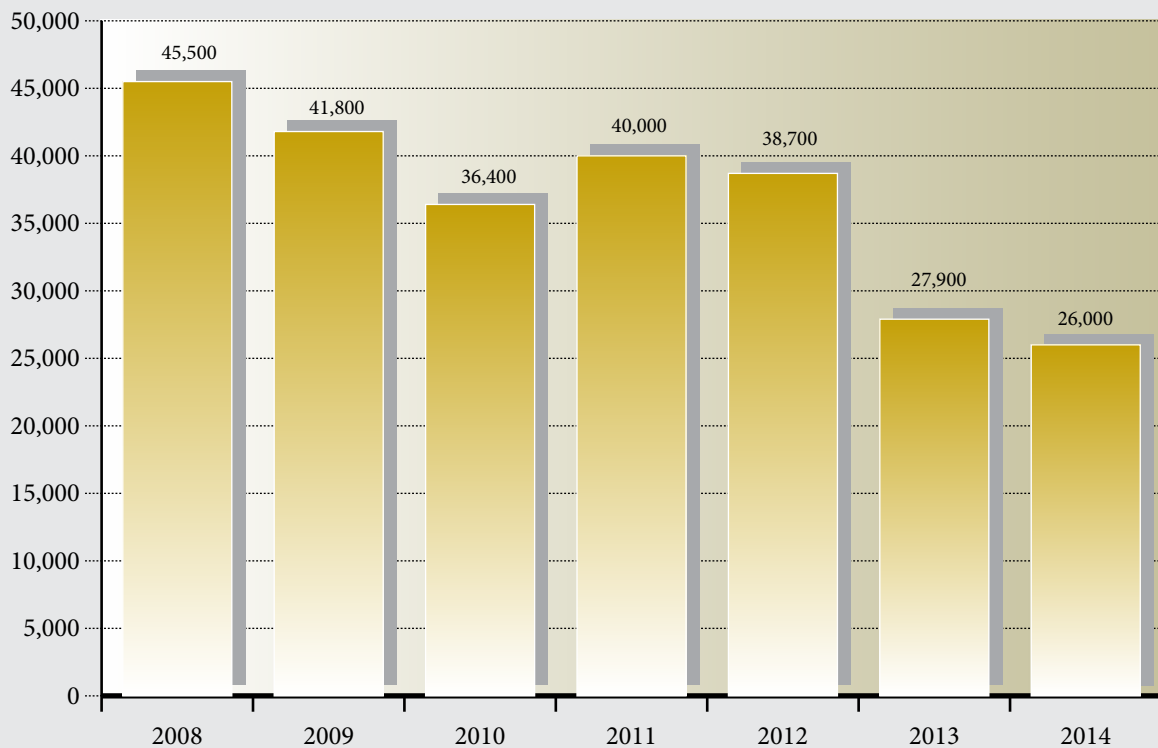
### Market Value Can Exceed Assessed Values



## ASSESSMENT APPEALS

The Board of Supervisors created the Assessment Appeals Board to sit as the Board of Equalization for the County of Los Angeles. On behalf of the Board of Supervisors, the Assessment Appeals Board and individual Assessment Hearing Officers conduct hearings on property assessment disputes between taxpayers and the County Assessor in order to establish the assessed value of real and personal property on the County property tax roll. Acting in an administrative judicial capacity on the basis of relevant evidence submitted by both parties at these hearings and on applicable laws, it is the Appeals Boards' mission to make fair and impartial decisions regarding these disputes.

Filings Per Year<sup>(1)</sup>



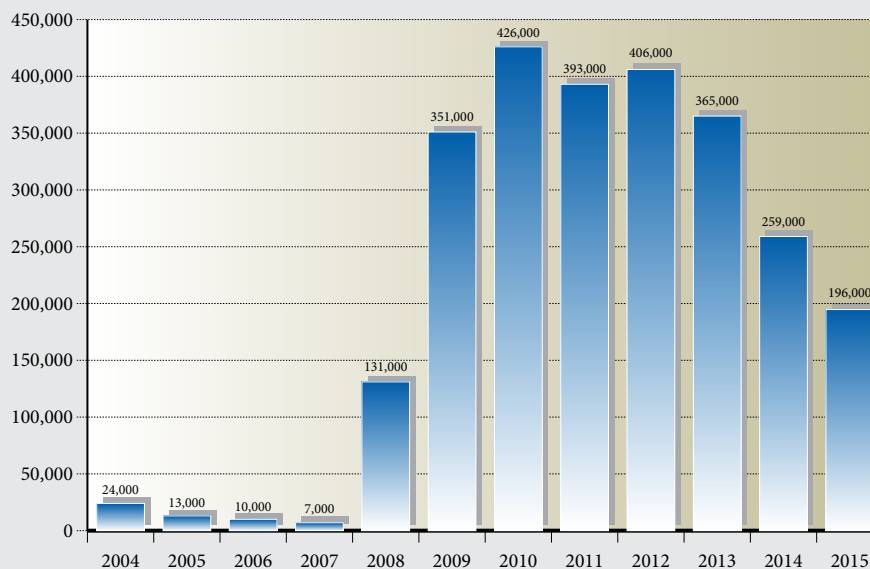
(1) Number of filings represents calendar year activity processed for the subsequent roll year.

## *DECLINE-IN-VALUE ASSESSMENTS*

In 1978, California voters passed Proposition 8 which allows for a temporary reduction in assessed value when a property experiences a “decline-in-value.” These temporary value reductions are applied to properties when the total assessed value is greater than the current market value as of January 1st. Under state law, a county assessor must enroll the lessor of a property’s adjusted base year value (Proposition 13 value) or its current market value.

Conversely, under state law, as market conditions improve and a property’s market value increases, an assessor must “restore” the assessed value back to the adjusted base year value. As a result of a strong recovery in the residential real estate market, this year’s decline-in-value review included significantly more “restorations” of assessed value.

Number of Properties with Reduced Assessments



## *PROPOSITION 8 / DECLINE-IN-VALUE*

2015 Decline-in-Value by District Chart

District	Restored	Increased	No Change	Decreased	Removed	Total
North (Sylmar)	15,598	51,974	31,557	1,804	2,136	103,069
South (Signal Hill)	8,873	31,201	19,069	1,675	1,289	62,107
East (S. El Monte)	8,407	25,295	11,328	774	856	46,660
West (Culver City)	7,113	13,908	5,614	608	948	28,191
MRP	338	513	461	39	97	1,448
<b>Total</b>	<b>40,329</b>	<b>122,891</b>	<b>68,029</b>	<b>4,900</b>	<b>5,326</b>	<b>241,475</b>

**Parcels Remaining to Restore: 195,820**



Valuing People  
and Property



JEFFREY PRANG  
Assessor

George Renkei  
Assistant Assessor

Santos H. Kreimann  
Chief Deputy Assessor

Kurt Gensicke  
Director of Operations  
District Appraisals

Brian Donnelly  
Director of Operations  
Major Appraisals

Frederick Chisholm  
Director of Operations  
Roll Services

Steven Hernandez  
Administrative Deputy  
Administrative Services

Business Solutions Group

The **District Appraisals Branch** is responsible for the valuation of residential and commercial-industrial properties and business equipment located within the district boundaries. District offices are located in South El Monte, Sylmar, Signal Hill, and Culver City, with a regional office in Lancaster.

The **Major Appraisals Branch** is responsible for the valuation of all high-valued and/or complex commercial-industrial properties in the County, such as office buildings, hotels, shopping malls, aerospace plants, movie studios, airports, harbors, refineries, and oil-producing properties.

The **Roll Services Branch** is responsible for updating property ownership information, headquarters public service, and processing new construction permits and exemption claims. This branch is also responsible for appraisal standards and procedures, assessment appeals, and special investigations.

The **Administrative Services Branch** is responsible for all administrative services within the Office of the Assessor. These services are divided into three major divisions: Human Resources, Management Services and Training. The Administrative Services branch is responsible for ensuring our operations follow the best practices for the County of Los Angeles.

Quality Assurance

East District  
Chief Appraiser  
Eric Cabrera

South District  
Chief Appraiser  
Jennifer Budzak

West District  
Chief Appraiser  
Terence Tengan

North District  
Chief Appraiser  
George Welch

Major Real Property  
Chief Appraiser  
Jeffrey Osaka

Major Personal Property  
Chief Appraiser  
Mark Hashima

Central Processing  
Head Support  
Juliet Abdel-Shehid

Ownership Services  
Chief Appraiser  
Carolyn James

Exemption & Public Services  
Chief Appraiser  
Dale Hough

Assessment Services  
Chief Appraiser  
Paul Cunnane

Human Resources  
HR Manager II  
Brian Zepeda

Management Services  
Finance Manager II  
Eva Mora

Training  
Principal Appraiser  
Peter Thomas

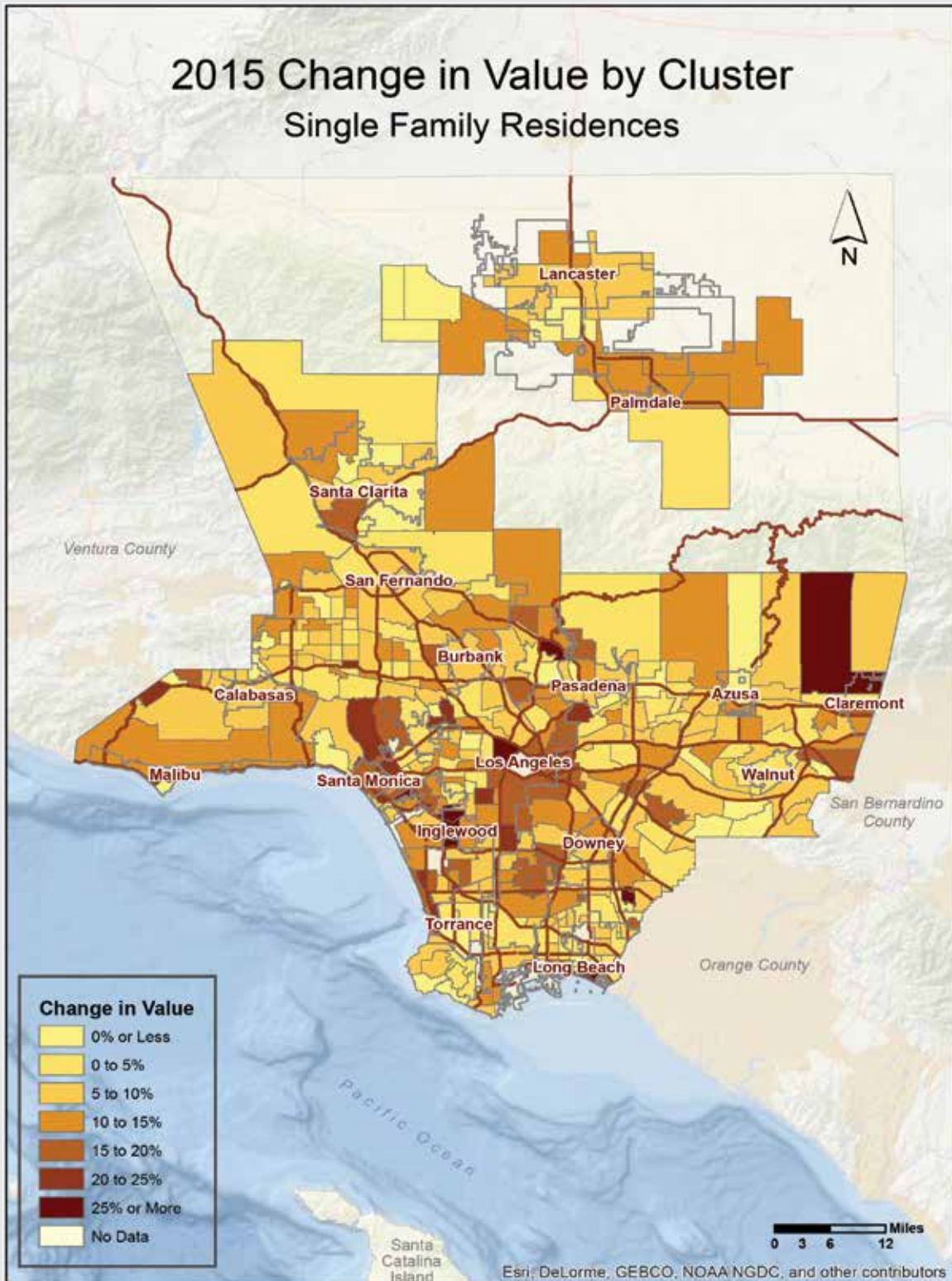
Information Technology

Public Affairs



## PROPERTY VALUES HEAT MAP

As the economy continues to strengthen, the value of many single-family residences and condominiums throughout the state has increased. In 2015, the increase in residential real estate values was broad geographically and by market segment.



## THE 20 HIGHEST VALUED CITIES

City	2015 Assessed Valuation <sup>(1)</sup> (Values in Billions)	Amount of Change	Percent Change	Total Assessments <sup>(2)</sup>
1. Los Angeles	\$ 500.361	\$ 33.430	7.2%	883,474
2. Long Beach	50.106	1.237	2.5	122,226
3. Santa Monica	31.155	2.110	7.3	28,270
4. Beverly Hills	27.783	2.314	9.1	13,979
5. Santa Clarita	27.323	1.215	4.7	67,969
6. Glendale	27.224	1.439	5.6	49,290
7. Torrance	27.026	0.922	3.5	47,618
8. Pasadena	25.957	1.592	6.5	43,970
9. Burbank	20.743	1.027	5.2	33,177
10. Manhattan Beach	15.352	1.156	8.1	14,134
11. Redondo Beach	14.164	0.676	5.0	24,408
12. Carson	14.007	0.527	3.9	27,452
13. Arcadia	13.939	1.130	8.8	18,531
14. Malibu	13.875	0.999	7.8	7,318
15. Rancho Palos Verdes	11.257	0.505	4.7	15,775
16. Palmdale	10.968	0.837	8.3	49,946
17. El Segundo	10.618	0.593	5.9	7,083
18. West Covina	10.146	0.568	5.9	28,078
19. Lancaster	10.106	0.644	6.8	55,314
20. Downey	9.998	0.473	5.0	25,920



Dodger Stadium, Los Angeles



Queen Mary, Long Beach

(1) Values at revenue-producing level

(2) Composite of Real Property Parcels and Business Property Assessments



## CITIES WITH THE HIGHEST PERCENT CHANGE



9.8%  
West Hollywood



9.1%  
Beverly Hills



8.8%  
Arcadia



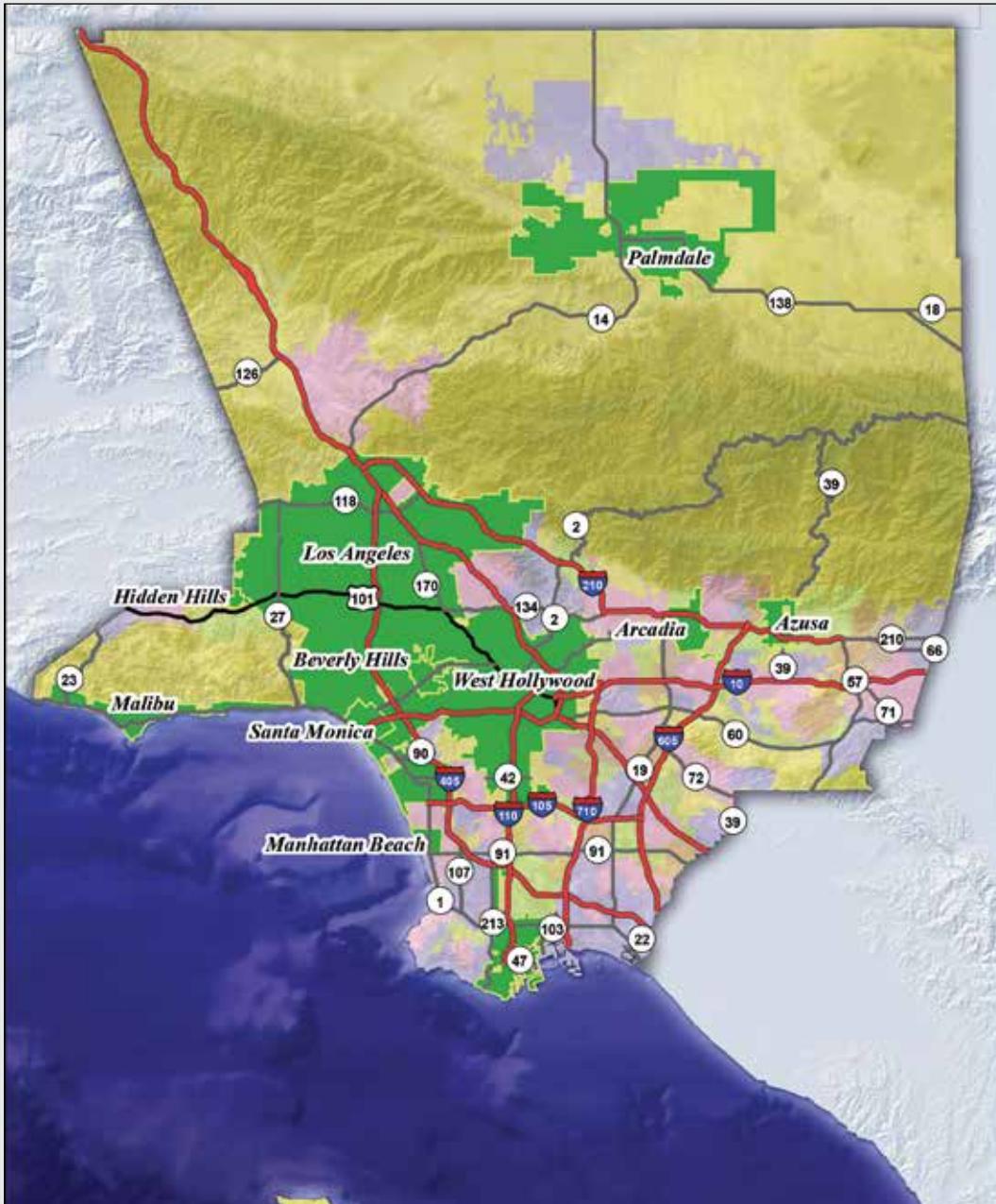
8.3%  
Palmdale



8.1%  
Manhattan Beach



8.0%  
Azusa



7.2%  
Los Angeles



7.3%  
Santa Monica



7.7%  
Hidden Hills



7.8%  
Malibu

# 2015 ASSESSED VALUES FOR CITIES AND UNINCORPORATED AREAS\*

City	Assessed Valuation				Parcel Counts			
	2014	2015	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial-Industrial	Total
Agoura Hills	\$ 4,420,960,267	\$ 4,642,339,457	\$ 221,379,190	5.0%	7,085	17	450	7,552
Alhambra	7,781,160,779	8,124,628,922	343,468,143	4.4	13,972	3,705	1,364	19,041
Arcadia	12,808,677,947	13,938,592,268	1,129,914,321	8.8	14,600	840	984	16,424
Artesia	1,407,900,158	1,480,026,831	72,126,673	5.1	3,248	262	515	4,025
Avalon	746,092,463	776,713,396	30,620,933	4.1	955	285	468	1,708
Azusa	3,680,249,149	3,973,485,394	293,236,245	8.0	8,854	760	1,230	10,844
Baldwin Park	4,039,169,489	4,213,407,055	174,237,566	4.3	12,921	919	1,120	14,960
Bell	1,533,315,695	1,606,095,094	72,779,399	4.7	2,044	1,579	550	4,173
Bell Gardens	1,522,575,742	1,584,368,589	61,792,847	4.1	1,399	2,142	676	4,217
Bellflower	4,555,717,874	4,758,076,703	202,358,829	4.4	9,932	1,871	1,495	13,298
Beverly Hills	25,469,417,853	27,783,427,957	2,314,010,104	9.1	8,099	1,131	888	10,118
Bradbury	601,141,581	643,234,728	42,093,147	7.0	394	6	10	410
Burbank	19,715,114,306	20,742,501,999	1,027,387,693	5.2	22,178	3,224	3,071	28,473
Calabasas	7,250,728,969	7,548,024,849	297,295,880	4.1	7,930	12	264	8,206
Carson	13,480,321,137	14,006,976,544	526,655,407	3.9	20,792	656	3,018	24,466
Cerritos	8,073,728,782	8,363,986,105	290,257,323	3.6	15,273	23	560	15,856
Claremont	4,218,606,460	4,408,297,317	189,690,857	4.5	9,257	286	473	10,016
Commerce	4,586,305,197	4,792,383,111	206,077,914	4.5	1,707	523	1,398	3,628
Compton	5,252,240,678	5,554,764,462	302,523,784	5.8	15,385	2,219	2,146	19,750
Covina	4,527,263,137	4,791,900,059	264,636,922	5.8	10,635	650	1,404	12,689
Cudahy	708,322,895	745,967,319	37,644,424	5.3	755	780	237	1,772
Culver City	8,461,542,066	8,904,137,821	442,595,755	5.2	10,375	1,493	1,500	13,368
Diamond Bar	8,188,945,156	8,636,748,704	447,803,548	5.5	17,697	19	676	18,392

\* Assessed values do not include State Board of Equalization valued properties (primarily public utilities) or exempt properties for which there is no State reimbursement, such as churches, most hospitals, schools, and museums. Values include homeowners' exemptions which are reimbursed by the State.

## 2015 ASSESSED VALUES FOR CITIES AND UNINCORPORATED AREAS\*

City	Assessed Valuation				Parcel Counts			
	2014	2015	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial-Industrial	Total
Downey	\$ 9,525,053,654	\$ 9,997,810,783	\$ 472,757,129	5.0%	19,761	2,051	1,358	23,170
Duarte	1,964,867,226	2,070,890,776	106,023,550	5.4	5,605	80	318	6,003
El Monte	6,343,943,210	6,612,591,873	268,648,663	4.2	12,811	2,894	2,179	17,884
El Segundo	10,025,144,400	10,617,872,863	592,728,463	5.9	3,431	781	941	5,153
Gardena	5,166,881,994	5,452,840,049	285,958,055	5.5	10,563	1,795	1,902	14,260
Glendale	25,784,746,865	27,224,163,479	1,439,416,614	5.6	34,268	5,855	3,410	43,533
Glendora	5,963,444,353	6,323,792,038	360,347,685	6.0	14,231	479	1,318	16,028
Hawaiian Gardens	695,541,560	733,301,243	37,759,683	5.4	1,783	472	330	2,585
Hawthorne	6,206,084,702	6,581,085,478	375,000,776	6.0	8,550	3,028	1,284	12,862
Hermosa Beach	5,710,646,591	6,088,508,631	377,862,040	6.6	4,991	1,398	644	7,033
Hidden Hills	1,318,252,626	1,419,338,024	101,085,398	7.7	707	1	7	715
Huntington Park	2,506,055,188	2,597,082,865	91,027,677	3.6	3,629	2,349	1,220	7,198
Industry	7,045,151,156	7,232,183,020	187,031,864	2.7	20	2	1,418	1,440
Inglewood	7,189,627,132	7,645,240,879	455,613,747	6.3	14,420	4,582	1,868	20,870
Irwindale	2,178,224,059	2,226,399,996	48,175,937	2.2	339	22	617	978
La Canada Flintridge	6,450,807,560	6,815,724,294	364,916,734	5.7	7,169	74	304	7,547
La Habra Heights	1,265,291,760	1,307,876,260	42,584,500	3.4	2,104	22	29	2,155
La Mirada	5,554,154,798	5,786,087,229	231,932,431	4.2	13,458	62	471	13,991
La Puente	1,873,731,707	1,971,082,113	97,350,406	5.2	6,915	229	437	7,581
La Verne	3,609,369,978	3,836,800,384	227,430,406	6.3	8,246	354	1,394	9,994
Lakewood	7,899,236,379	8,298,168,644	398,932,265	5.1	22,884	685	476	24,045
Lancaster	9,461,597,754	10,105,960,385	644,362,631	6.8	42,307	932	8,986	52,225
Lawndale	1,954,619,099	2,058,686,794	104,067,695	5.3	2,991	2,291	504	5,786

\* Assessed values do not include State Board of Equalization valued properties (primarily public utilities) or exempt properties for which there is no State reimbursement, such as churches, most hospitals, schools, and museums. Values include homeowners' exemptions which are reimbursed by the State.



## 2015 ASSESSED VALUES FOR CITIES AND UNINCORPORATED AREAS\*

City	Assessed Valuation				Parcel Counts			
	2014	2015	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial-Industrial	Total
Lomita	\$ 1,942,097,956	\$ 2,045,319,719	\$ 103,221,763	5.3%	3,825	804	585	5,214
Long Beach	48,868,416,274	50,105,750,582	1,237,334,308	2.5	79,673	17,262	11,064	107,999
Los Angeles	466,931,124,613	500,360,924,906	33,429,800,293	7.2	609,974	110,023	64,646	784,643
Lynwood	2,784,833,807	2,923,388,092	138,554,285	5.0	7,300	1,877	991	10,168
Malibu	12,876,085,097	13,874,630,161	998,545,064	7.8	6,160	196	461	6,817
Manhattan Beach	14,196,903,333	15,352,495,483	1,155,592,150	8.1	11,003	1,402	514	12,919
Maywood	872,310,054	918,293,350	45,983,296	5.3	1,590	1,299	370	3,259
Monrovia	4,589,754,526	4,862,672,725	272,918,199	5.9	7,768	1,607	1,017	10,392
Montebello	5,157,048,963	5,274,318,165	117,269,202	2.3	9,913	1,626	1,230	12,769
Monterey Park	6,315,574,030	6,591,897,334	276,323,304	4.4	13,730	1,437	1,048	16,215
Norwalk	6,327,967,704	6,597,567,190	269,599,486	4.3	21,345	496	1,141	22,982
Palmdale	10,131,463,895	10,968,186,543	836,722,648	8.3	41,368	427	5,772	47,567
Palos Verdes Estates	6,066,772,430	6,433,708,879	366,936,449	6.0	5,156	26	55	5,237
Paramount	3,363,330,973	3,441,673,142	78,342,169	2.3	5,821	1,490	1,931	9,242
Pasadena	24,364,931,404	25,956,749,941	1,591,818,537	6.5	31,205	4,117	3,113	38,435
Pico Rivera	4,248,252,318	4,442,531,344	194,279,026	4.6	13,131	452	1,032	14,615
Pomona	9,329,221,930	9,839,731,407	510,509,477	5.5	26,647	2,246	3,673	32,566
Rancho Palos Verdes	10,751,725,045	11,256,826,836	505,101,791	4.7	14,975	41	225	15,241
Redondo Beach	13,488,044,896	14,163,995,528	675,950,632	5.0	17,997	2,311	921	21,229
Rolling Hills	1,369,796,371	1,460,366,556	90,570,185	6.6	749	0	8	757
Rolling Hills Estates	2,811,272,292	2,928,139,367	116,867,075	4.2	3,122	1	177	3,300
Rosemead	3,877,526,446	4,075,195,450	197,669,004	5.1	7,658	2,118	889	10,665

\* Assessed values do not include State Board of Equalization valued properties (primarily public utilities) or exempt properties for which there is no State reimbursement, such as churches, most hospitals, schools, and museums. Values include homeowners' exemptions which are reimbursed by the State.

# 2015 ASSESSED VALUES FOR CITIES AND UNINCORPORATED AREAS\*

City	Assessed Valuation				Parcel Counts			
	2014	2015	Amount of Change	Percent Change	Single-Family Residential	Residential Income	Commercial-Industrial	Total
San Dimas	\$ 4,520,602,512	\$ 4,785,448,289	\$ 264,845,777	5.9%	9,394	202	1,314	10,910
San Fernando	1,632,390,260	1,685,653,980	53,263,720	3.3	3,822	506	706	5,034
San Gabriel	4,277,534,452	4,513,139,872	235,605,420	5.5	7,393	1,074	1,060	9,527
San Marino	5,205,016,739	5,561,275,702	356,258,963	6.8	4,532	2	178	4,712
Santa Clarita	26,108,245,884	27,322,746,901	1,214,501,017	4.7	56,507	487	4,715	61,709
Santa Fe Springs	6,752,073,052	6,872,605,206	120,532,154	1.8	3,759	52	2,036	5,847
Santa Monica	29,045,598,823	31,155,457,336	2,109,858,513	7.3	16,681	4,085	2,473	23,239
Sierra Madre	1,875,850,885	1,979,182,320	103,331,435	5.5	3,567	342	193	4,102
Signal Hill	2,282,249,212	2,401,984,968	119,735,756	5.2	2,667	659	1,067	4,393
South El Monte	1,907,863,513	1,989,632,309	81,768,796	4.3	2,398	461	1,721	4,580
South Gate	4,953,106,762	5,200,135,247	247,028,485	5.0	10,682	3,466	1,779	15,927
South Pasadena	3,861,023,457	4,072,270,118	211,246,661	5.5	5,655	950	406	7,011
Temple City	4,098,012,970	4,373,187,223	275,174,253	6.7	8,664	914	467	10,045
Torrance	26,103,635,864	27,026,132,965	922,497,101	3.5	35,824	2,096	3,064	40,984
Vernon	4,272,260,462	4,471,246,130	198,985,668	4.7	1	1	1,352	1,354
Walnut	4,590,040,614	4,822,949,151	232,908,537	5.1	8,934	10	242	9,186
West Covina	9,577,967,532	10,145,592,123	567,624,591	5.9	24,451	500	985	25,936
West Hollywood	8,775,937,654	9,640,294,315	864,356,661	9.8	6,600	2,048	961	9,609
Westlake Village	3,001,587,341	3,183,587,576	182,000,235	6.1	3,233	196	201	3,630
Whittier	7,979,273,338	8,368,578,870	389,305,532	4.9	18,539	2,145	1,393	22,077
Total Incorporated Areas	1,110,206,697,214	1,178,469,036,085	68,262,338,871	6.1	1,630,083	225,294	183,088	2,038,465
Total Unincorporated Areas	89,340,570,468	94,063,289,333	4,722,718,865	5.3	235,851	22,414	65,567	323,832
<b>Total Los Angeles County</b>	<b>\$1,199,547,267,682</b>	<b>\$1,272,532,325,418</b>	<b>\$72,985,057,736</b>	<b>6.1%</b>	<b>1,865,934</b>	<b>247,708</b>	<b>248,655</b>	<b>2,362,297</b>

\* Assessed values do not include State Board of Equalization valued properties (primarily public utilities) or exempt properties for which there is no State reimbursement, such as churches, most hospitals, schools, and museums. Values include homeowners' exemptions which are reimbursed by the State.

# 2015 ASSESSED VALUATION - CITY OF LOS ANGELES

Valuations <sup>(1)</sup>	2014	2015	Amount of Change	Percent Change
Land	\$ 248,792,504,198	\$ 267,336,770,583		
Buildings and Structures	\$ 215,540,855,692	\$ 230,127,214,313		
Business Personal Property	\$ 27,745,896,590	\$ 28,900,346,059		
<b>Gross Total</b>	<b>\$ 492,079,256,480</b>	<b>\$ 526,364,330,955</b>	<b>\$ 34,285,074,475</b>	<b>6.97%</b>

<b>Less Exemptions</b>				
Church, Welfare, etc. <sup>(2)</sup>	\$ 25,148,131,867	\$ 26,003,406,049		
<b>Revenue-Producing Valuations</b>	<b>\$ 466,931,124,613</b>	<b>\$ 500,360,924,906</b>	<b>\$ 33,429,800,293</b>	<b>7.16%</b>
Homeowners' Exemptions <sup>(3)</sup>	\$ 2,545,252,570	\$ 2,502,725,568		
<b>Net Total Revenue-Producing Valuations<sup>(4)</sup></b>	<b>\$ 464,385,872,043</b>	<b>\$ 497,858,199,338</b>	<b>\$ 33,472,327,295</b>	<b>7.21%</b>

## 2015 Allocation of Total Parcels

Single-Family Residential Parcels	Residential Income Parcels	Commercial-Industrial Parcels	Total Parcels
609,974	110,023	64,646	784,643
Business Assessments: Personal Property and Fixtures			98,831
<b>Total</b>			<b>883,474</b>

(1) Assessed values do not include Board of Equalization valued properties

(2) Exemptions not reimbursed to local governments by the State of California

(3) Exemptions reimbursed to local governments by the State of California

(4) Valuations on which revenue is collected by Los Angeles County

## LEGACY OF COUNTY SERVICE

Throughout the year, the Office of the Assessor held service award ceremonies to honor employees for their years of dedicated and loyal service. Assessor Jeffrey Prang and Assistant Assessor George Renkei presented the awards and expressed thanks and gratitude to all the honorees for their many years of service. Congratulations to all!

### 10 Years of Service



(L-R) - Tusme Savathasuk, Charles L. Wilson, *Jeffrey Prang*, Candace A. Gee, M. Virginia Landig, Woatthana Reang

### 10 Years of Service



(L-R) - Kathryn Cabote, Felisa Lipsun, *George Renkei*, Anna Danielyan, Nancy Huang, Azniv Geragossian

### 10 Years of Service



(L-R) - Thuy Ly, Diep Nguyen, *George Renkei*, Carol Munoz, Kristine Shmavonyan, Armenoui Sarkisian

## LEGACY OF COUNTY SERVICE

### 15 Years of Service



(Top L-R) - Cheryl Doty, Chinweze Nnodim, Manuel C. Valero, Christina M. Sciupac, *Jeffrey Prang*, Wafaa S. Girgis, Tanya Y. Montgomery, Samuel J. Dong, Rafael R. Naval

### 15 Years of Service



(L-R) - Sue Soe, *George Renkei*, Ray Allan Pena

### 20 Years of Service



(L-R) - *George Renkei*, Marie Atwater

### 25 Years of Service



(L-R) - Fred L. Estillore, Edilberto Esmundo, Peter Andersson, Barbaree J. Hardy, *Jeffrey Prang*, Lulu Cresencia, Suwana Chotisorayuth, Dale Hammonds, Ira E. German

### 25 Years of Service



(L-R) - Miguel A. Marmolejo, Rosario Jauregui, Araceli Kakooza, *Jeffrey Prang*, Maria Jimenez, Lori L. Hough, Ricky A. King



## LEGACY OF COUNTY SERVICE

### 25 Years of Service



(L-R) - Antonio Vamenta, Eva B. Parham, Felicia Williams-Magee, *Jeffrey Prang*, Saundra D. Thomas, Josefina G. Robes, Phillip S. Vialpando, Eric Wade

### 25 Years of Service



(L-R) - Ann Jaeger, Morris Ko, Owen Harris, Khaled Herwees, *George Renkei*, Zenaida Espanola, Diosdado Gutierrez Jr., Dana Hawkins, Erika Handley

### 25 Years of Service



(L-R) - Dennis Wong, Clifton Sutton, Sun Smith, *George Renkei*, Yuk Yee, Ann Marie Tengan, Terence Tengan

### 25 Years of Service



(L-R) - Arturo Pingol, Robert Luther, Ruth Ortiz, *George Renkei*, Ho-Fu Li, Susan Langs, Tracy Rekart

## LEGACY OF COUNTY SERVICE

### 25 Years of Service



(L-R) - Kameel Danial, Caridad Del Castillo, Gloria Aquino, Jose Del Rosario, *George Renkei*, Brian Donnelly, Theresa Degrassi, Brent Decker, Marcus de Laat

### 30 Years of Service



(L-R) - Evanswinda D. Raymundo, *Jeffrey Prang*, Homayoun Barar

### 30 Years of Service



(L-R) - Helen Mendoza, Roy Ganuelas, Estella Carrillo, Maria Rodarte, *George Renkei*, Maria Montes, Yu-Kuei Hsu, Marichele Arciaga, Nelita Ablaza, Silvia Razo

### 35 Years of Service



(L-R) - Mamerta De Sagun, Chrystal Taylor, Jennifer Woods, *Jeffrey Prang*, Iranita E. Scott-Lewis, Paul K. Jones

### 35 Years of Service



(L-R) - C. Diane Robertson, *George Renkei*, Juliet Abdel-Shehid



*YOUR ASSESSOR AT WORK*



## ABOUT THE LOS ANGELES COUNTY ASSESSOR



*Valuing People  
and Property*

**JEFFREY PRANG**

*Assessor*

The Los Angeles County Assessor is an elected official, governed by the California Constitution, the laws passed by the Legislature, and the rules adopted by the California State Board of Equalization. As directed by the California Constitution, the Los Angeles County Assessor is separate from the Board of Supervisors and is directly elected by the voters of Los Angeles County along with the District Attorney and Sheriff. Home to an estimated 10,017,068 residents, Los Angeles County is the most populous county in the United States and is home to about 26% of California's population. If Los Angeles County were a state, it would be the eighth most populous state, between the states of Ohio and Georgia in population.

The County Assessor must annually assess all taxable property in the county to the person, business, or legal entity owning, claiming, possessing, or controlling the property on January 1. The duties of the Assessor are to identify all assessable property, to inventory and list all taxable property, to assess the value of the property, and to enroll the property on the local County assessment roll. The Assessor's primary responsibility is to annually determine the proper value for each property. This value is then used by other County departments to determine property tax rates that support dozens of local programs and services.

On December 1, 2014, Jeffrey Prang was sworn in as the 27<sup>th</sup> Assessor for the County of Los Angeles. Born in Detroit and raised in Warren, Michigan, Jeffrey Prang is a graduate of James Madison College at Michigan State University. Professionally, Jeffrey Prang is a State Board of Equalization licensed appraiser, the Vice Chair of the Central-Southern chapter of the California Assessors' Association (CAA), and an active member of the International Association of Assessing Officers (IAAO). Before becoming Assessor, Jeffrey Prang served as a member of the Executive Staff in the Los Angeles County Office of the Assessor and as an Assistant City Manager of Pico Rivera. Jeffrey Prang also served for nearly 18 years as Mayor and Councilmember for the City of West Hollywood.

Under the leadership of Assessor Jeffrey Prang, the Office of the Assessor is responsible for valuing more than 2.6 million secured and unsecured property parcels with a value of more than \$1.2 trillion. The work of the Assessor is carried out by approximately 1,400 employees in 7 offices located throughout Los Angeles County.

**A.F. Coronel**  
1850-1856

**Juan Maria Sepulveda**  
1857-1858

**W.W. Maxy**  
1859-1861

**James McManus**  
1862

**G.L. Mix**  
1863-1865

**J.Q.A. Stanley**  
1866-1867

**M.F. Coronel**  
1868-1869

**D. Botiller**  
1870-1875

**A.W. Ryan**  
1876-1879

**J.W. Venable**  
1880-1882

**R. Bilderrain**  
1883-1886

**C.C. Mason**  
1887-1891

**F. Edward Gray**  
1891-1893

**Theodore Summerland**  
1894-1898

**Alexander Goldwell**  
1898-1901

**Benjamin E. Ward**  
1902-1906

**Calvin Hartwell**  
1906-1910

**E.W. Hopkins**  
1910-1938

**John R. Quinn**  
1938-1962

**Philip E. Watson**  
1963-1977

**Alexander Pope**  
1978-1986

**John J. Lynch**  
1986-1990

**Kenneth P. Hahn**  
1990-2000

**Rick Auerbach**  
2000-2010

**Robert Quon**  
2010

**John Noguez**  
2010-2014

**Jeffrey Prang**  
2014-Present



## 2015 PROPERTY ASSESSMENT CALENDAR

### January

#### January 1

Taxes become a lien on all taxable property at 12:01 a.m.  
First day to file affidavits and claims for exemptions for real property.

### February

#### February 1

Second installment of real estate taxes is due (delinquent after 5:00 p.m. on April 10).

#### February 15

Deadline for timely filing of affidavits and claims for exemptions (late after 5:00 p.m.; a postmark before midnight is considered timely) for real property, including Veterans and Disabled Veterans.  
Last day to file for the Homeowners' Exemption claim (late after 5:00 p.m.; a postmark before midnight is considered timely) to receive the maximum exemption (\$7,000 of assessed value).

### April

#### April 10

Second installment<sup>1</sup> of real estate taxes becomes delinquent after 5:00 p.m. (a postmark before midnight is considered timely).  
Annual payment on the Installment Plan of Redemption is due.

### June

#### June 1

Mailing of delinquent tax bills for current year and supplementals.

#### June 30

Last day of the property tax year (fiscal year).  
Delinquent property becomes tax defaulted for nonpayment of taxes. If delinquent taxes are not paid in full, the property is subject to the power of sale after five (5) years for residential property, and after three (3) years for non-residential commercial property. Last day (prior to 5:00 p.m.) to open an installment plan of redemption on those parcels in their fifth year of delinquency.

### July

#### July 1

First day of the property tax year (fiscal year).  
First day affidavit and claim for homeowner or renter assistance may be filed with State Franchise Tax Board (if funding is available).

#### July 2

First day to file an application for a "Decline-in-Value Review."  
First day to file an Assessment Appeals application for equalization of assessment.

### September

#### September 28

Assessment Appeals hearings commence.

### October

#### October 1

Beginning day of annual secured tax bill mailing (by Treasurer and Tax Collector).

#### October 15

Last day affidavit and claim for homeowner or renter assistance may be filed (late after 5:00 p.m.) with State Franchise Tax Board (if funding is available).

#### October 31

Last day of annual secured tax bill mailing (by Treasurer and Tax Collector).

### November

#### November 1

The first installment of real estate taxes is due (delinquent after 5:00 p.m. on December 10).

#### November 30

Last day to file Assessment Appeals application for reduction of assessment made in regular period in Los Angeles County.  
Last day to file an application for a "Decline-in-Value Review" with our office. This should be done if you feel the market value of your property is below your Proposition 13 value.

### December

#### December 10

First installment<sup>1</sup> of real estate taxes becomes delinquent after 5:00 p.m. (a postmark before midnight is considered timely).  
Last day to file late Homeowners' Exemption to receive 80% of the exemption.  
Last day to file late Veterans' Exemption to receive 80% of the exemption.  
Last day to file late Disabled Veterans' Exemption to receive 90% of the exemption.  
Last day to terminate Homeowners', Veterans', and Disabled Veterans' exemptions.

<sup>1</sup>The property tax year (fiscal year) runs from July 1 to June 30. Property is taxed as of January 1 for payment in the following fiscal year.

VINCE A LATKINS PANJIT F LAU HAWAIDA I LAUTFY DEMARVIN LAWRENCE II JOYCE C LEARD KEVIN LECHNER HAROLD G LEE HARRY Y LEE KYU T LEE LANDY C LEE LEO T LEE LULU H LEE PETER LEE PYUNG K LEE SALLY LEE WILLIAM J LEE WING FUNG LEE PIERRE A LESCANO GREGORY J LEUNG JIMMY LEW FREDERICK L LEWIS JUDY LEWIS ROSE M LEWIS HO-FU LI JING LI WENDY LI IRA E LICHTMAN NHA T LIEN ADRIANA LIM MIRIAM C LIM WOON Y LIM TAMMY T LINDBERG CARL M LINDNER HILDE M LINN DANIELLE T LIPOT FELISA LIPSUN ROBERT Y LIPSUN MICHAEL L LISHMAN ANTHONY LIU JOHN D LOEW ANTHONY A LOPEZ DANIEL R LOPEZ JACQUELINE A LOPEZ LENA LOPEZ MARK J LOPEZ VIRGINIA L LOPEZ FRANK G LOSORELLI RENARD B LOUIS SPARKLE C LOVEJOY LINH T LU SUSAN S LU WILSON LU NATALIE T LUC LISA M LUCERO JAMES M LUGO MARIA L LUGO GUSTAVO LUIS CHAVARRIA DOREEN A LUK JOSANNE R LUNA JULIE LUNA PHYLLIS A LUND ROBERT L LUTHER ANITA H LUTHRIA CHARLES Q LUU MATTHEW LY STEFANIE T LY THUY K LY CHAO H MA HELEN H MAC TERRY H MACALALAD JR JOSE GUY S MACAPILI BYRON SCOTT MACDONALD DANIEL J MACIAS JR. RUTH T MACIEL TOMASITO D MAGAT JACKIE A MAHER ROSIA M MAHOME FREDERIC MAK SUZY P MALAK CANDACE MALONE ANGELICA MANCILLAS PAUL R MANDANI LIANA MANEYAN NAWAL MANKARIOUS LIA MANU BRILLIANT E MANYERE ELISA B MARCELINO LOURDES D MARIANO ANTHONY J MARINO CARY M MARLOWE-PETRELL MIGUEL A MARMOLEJO ERNESTO MARQUEZ DAVID C MARSH PAULINE D MARSHALL MATTHEW S MARTIN VICTOR R MARTIN CONNIE MARTINEZ LISA L MARTINEZ MARTIN N MARTINEZ LANE T MATSUNAGA ODETTE A MATTA HADLEY B MC GAUGHEY KEVIN F MC NULTY RAYMOND W MCCORMICK CHERYL A MCKNIGHT GLENDA MEDINA SAMIA R MEGALLA GARO S MEGERDICHIAN HERMAN E MELARA JOHN S MELCOMBE EMEBET MELESSE SILVANA MELIKIAN INA MELLER BRITTANY A MENA ESTHER M MENDEZ HELEN S MENDOZA RUDY M MENDOZA ROBERT MERAZ VADIM MESROPYAN IDA K MESSINGER CAMELOT B METEORO JEFFREY C MEYER MARGUERITE MICHAEL GUSTAVO MILLAN ELENA A MILLER PAUL MILLER LEKEITHA S MIMS MARIA DE LOURDE MIRAMONTES BRENDA MIRANDA YVONNE MITCHELL SEDA MKRITCHYAN SHARON K MOLLER BERNARDINA MONARREZ MARIA I MONTES TANYA Y MONTGOMERY MARIA C MONTOYA MICHAEL J MOORADIAN DELORES L MOORE EVA MORA ESSAM MORCOS MICHAEL E MORCOS DANIEL MORENO JUANITA MORRIS MILTON H MORRISON VERONICA J MOSER DIANA MOTI MARINE MOVSESSIAN JANICE G MOWATT ANGELITA MOYA STACY R MUNGO ALMA I MUNIZ CAROL J MUNOZ CLAUDIA D MUNOZ JANICE NAGODE NEIL H NAJJAR RAFAEL R NAVAL KATHY A NAVARRETE GUADALUPE NAVARRO JOSHUA B NAVARRO RAFI NAZARIAN JACQUELINE NEAL MARLEEN R NEGAPATAN MAGDALENA NEGRON EVERIL L NELSON SUZETTE R NELSON ALBERT V NEVAREZ BEATRICE E NEVAREZ LATECIA A NEWBURN MARK D NEWKIRK LAWRENCE NGO NICHOLAS T NGO OLIVIA L NGO QUYEN T NGUY BARBARA NGUYEN CANH M NGUYEN DARVIN NGUYEN DIEP K NGUYEN HUNG P NGUYEN JAMES Q NGUYEN KATHERINE NGUYEN LIEN NGUYEN LONG X NGUYEN MICHAEL X NGUYEN STEVE NGUYEN SY T NGUYEN TIA NGUYEN STEPHANIE C NGUYENDO MARGUERITE NICOLA CHINWEZE NNODIM STEVE J NORMAND BRADLEY L NORRIS DESIREE NUNEZ FERDINAND E NUNEZ MANUEL L NUVAL JR WENDY S O DAY SEAN O REILLY MARTHA B OCHOA TIMOTHY M O'CLOCK WESLEY T ODA TRACY OKIDA JUAN P OLIVARES DAVID R OLSEN PAUL G OLVERA GEORGETA OPRESCU WALTER ORCUTT ADRINEH ORDOOKHANIAN LUIS F ORENDAIN JR. MICHAEL OROPEZA MAYRA ORTEGA RUTH P ORTIZ CARMEN ANDREA ORTIZENA JEFFREY OSAKA THOMAS OUYANG PETRA E OWENS ENGRACIO M PAGUNSAN JR WARREN C PAK MARIAM PAKSHYAN RUTHETTA A PALMER MARIO M PAMINTUAN EVA B PARHAM JASON D PARK OSCAR D PARRENO THOMAS J PARTAKER BENJAMIN G PASCUAL DEMETRIO M PATUNGAN JR LINDA V PAUL FRANCISCO J PAVON DEBORAH A PAYNE ARNOLD R PEDERSEN RAY ALLAN A PENA ANGELA Y PEREZ EBONY C PEREZ CESAREO PEREZ JR. DELPHINA PERRY-HARDING CAROL C PETERS CYNTHIA L PETERS NICOLE L PETRY PATRICK PHAM BAO Q PHAN EVA Y PHAN DREW D PHILLIPS JAMES A PICINISCO JUANITA PICKETT-TATE MONIQUE C PIERSON KEVIN C PIGGEE HERACH PILIKIAN OSANNA M PILIPOSYAN RICARDO PIMENTEL DON PINANONG MICHAEL W PINCETICH ARTURO C PINGOL NARTHELL M PLAYER-KIBODEAUX YVETTE C PLEASANT JESSICA S POON MARCIA L POPKIN SUSIE S POPOVICI BARRY L PORTER MAURICE PORTER THOMAS J POWERS JEFFREY PRANG LINDA PRICE MARIETTA PRICE CARLOS G PRUDENTE NICOLE S PUDGIL ANQUN QIAN CAROL W QUAN GEORGE A QUEEN KEVIN QUON SUDARAT QUON DARA RAAZI LEO F RAFOLS ERLINDA B RAGADIO YASMIN RAHEEMAN ADRIANA E RAMIREZ CYNTHIA RAMIREZ LAURO B RAMOS NICOLE G RAMOS TRUDY RANGEL JACQUELINE G RAYES EVANSWINDA D RAYMUNDO ERNESTO P RAZAL SILVIA RAZO BRENT READ WOATTHANA REANG TRACY H REKART JOEL M RELAMPAGOS EDWARD R RENDON GEORGE RENKEI MARTHA E RENTERIA DAVID K RESNICK DANTE REYES DAVID T REYES FELICISIMO A REYES GABRIEL REYES MARIKIT P REYES ROBERT J REYES VELDON M REYES JAMES M RICHARDSON CARLO A RIEL ESPERANZA RINCON CANDY C RIVERA SERGIO S RIVERA VICTORIA A RIVERA HUSSAINI RIZVI IRANETTA D ROBERSON RAENETTA ROBERTS JOSEFINA G ROBES VALENTINO F ROBES SHEILA ROBINSON VALERIE L ROBINSON MARIA J ROBLEDOS CARIDAD E ROBLES LEONARD ROBLES PATRICIA ROBLES MARIA RODARTE CARLOS H RODRIGUEZ ESMERALDA S RODRIGUEZ MARIA G RODRIGUEZ ARTHURETTE A ROGERS RAFEEL B ROHOMAN IGNACIO E ROJAS JAYLYNN R ROMEN THOMAS A ROMERO JR RAUL ROMO ROMEL P ROSARDA DEBI A ROSAS KENNETH A ROSE DANNA ROSENTHAL BRENDA G ROSS BRIAN K ROSS LATANYA R ROUX LORETTA J ROWE WILLIAM G ROWE RAYMUND ROXAS SARKIS RSHTUNI LAWRENCE S RUBINSON ROBERT V RUBIO HECTOR RUIZ JOHN RYAN SEAN K RYAN KRISTINE SAAKYAN JAMES C SABIO RENE R SADSAD RAMY SALAMA ANNA L SALAS YOLANDA T SALAZAR RAUL SALCIDO MARIA S SALUMBIDES LISA C SAM JOYCE SAMIA JOSELITO A SAMPANA MARIA T SAMPANA CLARINDA Y SAMPSON EDMUNDO P SAN ANDRES JAIME U SAN JOSE CARLOS R SANCHEZ ANITA SANDERS-MEADOWS ALAN B SANTOS ARLENE C SANTOS GETULIO S SANTOS MARICHELE SANTOS CARLOS SANTOYA MARIA P SAPITAN BAGHER SARABI MARIAM SARGSYAN ROGER M SARIGUMBA ARMENOUI SARKISIAN ALENOOSH SARKISSIAN ARMINAH SARKISSIAN ARA SARYAN GREGORY T SASAKI NENITA P SASIS DAVID A SASSAMAN BONNIE SAVANNAH TUSME SAVATHASUK DIANA SCHECHTEL ROBERT M SCHINDLER JASON SCHOLZ CHRISTINA M SCIUPAC MIKEAL SCOTT IRANITA E SCOTT-LEWIS PAUL G SCROGGS LA TARSHIA M SEABERRY SARUN SEK MATTHEW C SELL NIYADA SENESOMBATH ARPI SEPANIAN BRETT A SERENO MICHAEL SESTICH HERAND SHAHJANIAN VIVIAN W SHENG ANITA H SHIH KATHY SHIM KENNETH M SHIOZAKI-KAWAMOTO LARRY W SHIRLEY KRISTINE SHMAVONYAN LARRY J SHORT GANESH S SHRIWASTAV ANAHIT SHUKURYAN ADAM SHY HAROLD J SIEGEL MARGARET SIEGEL APRILYN S SIM BRIAN SIM BYRON C SIM GAYANE SIMONYAN KEISHA E SIMPSON-BAKER ANN J SIN ERNESTO C SIONGCO LEONARD S SKLUT JAMILA H SLOVAK HENRY L SMITH SHARON E SMITH SUN S SMITH SUE S SOE WILLIAM G SOEHARTONO EMILIO J SOLANO BEN W SONG GRACEFONE M SONG PAUL J SONG SEIZA A SORIAL YVONNE M SOTO RAYLEEN STAFFORD VAHE STAMBUITYSYAN P MARCELA STAMMICH ANTHONY J STEARNS AVELINA M STEPHAN CARMEN S STEPHENS JULIE C STEPHENS MELISSA S STEWART MICHAEL A STEWART PAUL A STEWART KALE M STOCKWELL DONN M SUGIYAMA ERIC SUN SANDY SUN CLIFTON SUTTON SCOTT J SVONKIN BRYAN M SY VIET H TA VARSIK TADEVOSIAN MARK G TADROS ALICE TAHMASIAN KERRY K TAKIZAWA JIMMY TALAMANTES BOBBY TAM MAGDI A TAMAN BRIAN Z TAN RAYMOND TANG JEFFREY S TANI FREDÉMIL TAPIA MARINA TARVERDIANS VANESSA TAT MARCIE L TATUM CHRYSTAL TAYLOR DONNA TAYLOR FRANCIS D TAYLOR MEAGAN E TAYLOR SHERYL W TAYLOR THERESA TAYS ALGANESH TECLEMARIAM MECONEN TECLEMARIAM KARINA TEJADA RONILLO N TELEBRICO CELSO S TEMPLO JR SU JENG TENG ANN MARIE C TENGAN TERENCE L TENGAN SHARON TERAMURA STEVEN THAI ZENAS Y THAM ELIZABETH M THAYER BADR Z THEOFILOS MOUHAMADOU M THIONGANE PETER A THOMAS ROCHELLE E THOMAS SAUNDRA D THOMAS VICTORIA T THOMAS CLAUDIA P THOMPSON SCOTT A THORNBERRY CONRADO Q TIONGCO JR LUSINE TIRITYAN DAVID A TOKUSHIGE TERESA L TORRES DANIEL TORRES HANNAH JOSE C TOVAR DU V TRAN OLIVIA T TRAN THO-HUNG TRAN THOMAS D TRAN MARY F TRAYLOR VAN TRINH CHRISTINE M TRUEBE KAREN V TRUONG MENG-HUNG TSAI CHIH-HAO TSANG ESTHER TSAO MICHELLE M TSENG DORA TSU EDWARD E TUAN MARY TULAKIAN DANILO M TUNAC SUZANNA S TUNG TRACYE D TURNER CAINE TURNER JR BETHTENIA TURNER LATKINS EVELYN TYE JARED C TYLER SR REJENA S TYSON MARK UJIMORI MARCELA ULLOA JAMES D ULRICH GLENN E ULTRA TY UNG NORMA P URBINA IRMA Y URENA-MASHIKO RICHARD J URRICO CHRISTIE VALADEZ GABRIEL VALENCIA ROMUALDO D VALENCIA VILMA VALENCIA DANTES F VALENZUELA MANUEL C VALERO JAMIE E VALMORE DINA M VALMORES ANTONIO VAMENTA ANTONIO A VARGAS JOSE VASQUEZ VANESSA A VELASCO EDMUND T VELEZ RHONEIL VELEZ DERRICK A VENTURA CLAUDIA VERDEROSA CORAZON G VIADO PHILLIP S VIALPANDO JOCELYNE S VICENTE JOSEPH E VICENTE MYRON A VILLANUEVA TYLER J VILLASENOR AN H VU BINHTRI T VU JACLYN T VUONG ERIC S WADE ELIZABETH M WALDMAN SHIRLEY M WALKER MICHAEL A WALLACE TRISTA LOUISE WALLIS EVELYN W 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S YONAN ALEXANDER YOTSOV HELEN E YOUNG KATHLEEN K YOUNG LYNN YOUNG MALEKE E YOUNG RALPH S YOUNG SIMON H YOUNG ROBERT C YU YIHCHANG YUAN TAMMY YUE MARIO T ZAFRANCO RAMONA ZAKARIA JOE ZARAGOZA LILIT L ZARGARYAN JULIET ZAROOKIAN ROBERT N ZENZIC RONNIE B ZEPEDA SILVIA N ZEPEDA OFELYA ZEYNALYAN SUSANNA ZEYNALYAN KANLUE ZHANG YONGXUE ZHANG ALEX ZHITNITSKY ROBIN C ZHOU HONGMING ZHU SUSAN L ZUBIA FRANCISCO E ZULUAGA

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